

REGISTERED NUMBER: 09714864 (England and Wales)

BLACK CATT LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

BLACK CATT LTD (REGISTERED NUMBER: 09714864)

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FOR THE YEAR ENDED 28 FEBRUARY 2023**

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BLACK CATT LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 28 FEBRUARY 2023**

DIRECTOR: A D Catt

REGISTERED OFFICE: Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

REGISTERED NUMBER: 09714864 (England and Wales)

ACCOUNTANTS: Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
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TN31 7LJ

BLACK CATT LTD (REGISTERED NUMBER: 09714864)**BALANCE SHEET
28 FEBRUARY 2023**

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		583		483
CURRENT ASSETS					
Debtors	5	14,517		18,279	
Cash at bank		<u>272</u>		<u>23</u>	
		14,789		18,302	
CREDITORS					
Amounts falling due within one year	6	<u>22,035</u>		<u>10,396</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(7,246)</u>		<u>7,906</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(6,663)		8,389
CREDITORS					
Amounts falling due after more than one year	7		<u>15,049</u>		<u>17,696</u>
NET LIABILITIES			<u>(21,712)</u>		<u>(9,307)</u>
CAPITAL AND RESERVES					
Called up share capital	8		1		1
Retained earnings			<u>(21,713)</u>		<u>(9,308)</u>
SHAREHOLDERS' FUNDS			<u>(21,712)</u>		<u>(9,307)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 3 May 2023 and were signed by:

A D Catt - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

1. STATUTORY INFORMATION

Black Catt Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Grant income

Grant income has been recognised under the performance model.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023

2. ACCOUNTING POLICIES - continued

Going concern

The director considers it appropriate to prepare the accounts under the going concern basis as they expect profits to increase in the coming year. The company was severely affected by a reduction in trade during COVID and sought funding to support itself during this period. Trade is now increasing which should allow the company to both satisfy its debts and return to a positive position..

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2022 - 1) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 March 2022	2,746	-	2,746
Additions	-	333	333
At 28 February 2023	<u>2,746</u>	<u>333</u>	<u>3,079</u>
DEPRECIATION			
At 1 March 2022	2,263	-	2,263
Charge for year	122	111	233
At 28 February 2023	<u>2,385</u>	<u>111</u>	<u>2,496</u>
NET BOOK VALUE			
At 28 February 2023	<u>361</u>	<u>222</u>	<u>583</u>
At 28 February 2022	<u>483</u>	<u>-</u>	<u>483</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	2,586	3,285
Other debtors	<u>11,931</u>	<u>14,994</u>
	<u>14,517</u>	<u>18,279</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	1,174	98
Taxation and social security	1,022	3,899
Other creditors	<u>19,839</u>	<u>6,399</u>
	<u>22,035</u>	<u>10,396</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £	2022 £
Other creditors	<u>15,049</u>	<u>17,696</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023**

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value:	2023	2022
Number:	Class:		£	£
1	Ordinary	1	<u>1</u>	<u>1</u>

9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the year ended 28 February 2023 and the period ended 28 February 2022:

	2023	2022
	£	£
A D Catt		
Balance outstanding at start of year	5,131	16,110
Amounts advanced	7,878	22,038
Amounts repaid	(26,449)	(33,017)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(13,440)</u>	<u>5,131</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.