

BLACK CAT BLUES LTD
COMPANY NO. 4785875
ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH June 2006

INDEX TO THE FINANCIAL STATEMENTS

Modified balance sheet	Page 1
Notes to the Abbreviated Financial Statements	Page 2



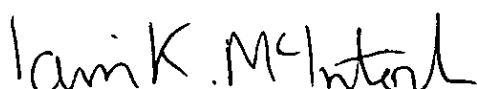
BLACK CAT BLUES LTD
MODIFIED BALANCE SHEET
AS AT 30TH JUNE 2006

	Notes	2006 £	2005 £
CURRENT ASSETS			
Cash & Bank		805	693
CREDITORS Amounts falling due within one year		898	735
NET CURRENT LIABILITIES		(93)	(42)
TOTAL ASSETS LESS CURRENT LIABILITIES		(93)	(42)
PROVISION FOR LIABILITIES & CHARGES	1b	-	-
NET LIABILITIES		(93)	(42)
CAPITAL & RESERVES			
Share Capital	3	20	20
Profit & Loss Account		(113)	(62)
SHAREHOLDERS FUNDS		(93)	(42)

The accounts have been prepared in accordance with the special provisions Part VII of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting for Smaller Entities (effective June 2002)

For the financial year ended 30th June 2006 the company was entitled to exemption from audit under section 249A(1) Companies Act 1985, and no notice has been deposited under section 249B(2). The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act, and for preparing accounts which give a true and fair view of the state of affairs of the company as at the period end and of its profit for the financial period in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act, so far as they are applicable to the company

Approved by the Board on 24th March 2007



Iain K McIntosh
DIRECTOR

The accounting policies and notes on page 2 form part of these abbreviated financial statements

BLACK CAT BLUES LTD

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2006

1 ACCOUNTING POLICIES

a) BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002)

b) DEFERRED TAXATION

Provision is made in full for all taxation deferred in respect of timing differences that have originated but not reversed by the balance sheet date, except for gains on disposal of fixed assets which will be rolled over into replacement assets. No provision is made for taxation on permanent differences.

Deferred tax assets are recognised to the extent that it is more likely than not that they will be recovered.

c) FOREIGN CURRENCIES

Assets and liabilities in foreign currencies are translated into Sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currency are translated into Sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2 DIRECTORS' RESPONSIBILITIES

Company law requires the Directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss for that period. In preparing those financial statements the Directors are required to select suitable accounting policies and then apply them consistently, make judgements and estimates that are reasonable and prudent, and prepare financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business. The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985 and are responsible for safeguarding the assets of the company and hence for taking steps for the prevention and detection of fraud and other irregularities.

3 CALLED UP SHARE CAPITAL

			2006 £	2005 £
Number	Class	Nominal value		
Authorised				
1,000	Ordinary	£1	1,000	1,000
Allotted, issued and fully paid				
20	Ordinary	£1	20	20