

BLACK CAT BLUES LTD  
COMPANY NO. 4785875  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30<sup>TH</sup> June 2017

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**BLACK CAT BLUES LTD**  
**BALANCE SHEET**  
**AS AT 30<sup>TH</sup> JUNE 2017**

**COMPANY NO. 4785875**

	Notes	2017 £	2016 £
<b>CURRENT ASSETS</b>			
Cash & Bank		-	-
<b>CREDITORS: Amounts falling due within one year</b>		147	147
<b>NET CURRENT LIABILITIES</b>		(147)	(147)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(147)	(147)
<b>PROVISION FOR LIABILITIES &amp; CHARGES</b>	1b	-	-
<b>NET LIABILITIES</b>		(147)	(147)
<b>CAPITAL &amp; RESERVES</b>			
Share Capital	3	20	20
Profit & Loss Account		(167)	(167)
<b>SHAREHOLDERS FUNDS</b>		(147)	(147)

**Audit Exemption Statement**

For the year ended 30<sup>th</sup> June 2017 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board on 12<sup>th</sup> August 2017



Iain K McIntosh  
**DIRECTOR**

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

**BLACK CAT BLUES LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2017**

**COMPANY NO. 4785875**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

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

This is the first year that the company has presented its financial statements under Section 1A "Small Entities" of Financial Reporting Standard 102 (FRS 102 Section 1A) issued by the Financial Reporting Council. The last financial statements, for the year ended 30<sup>th</sup> June 2016, were prepared under previous UK GAAP. The transition date to FRS 102 Section 1A is therefore 1 July 2015.

Adopting FRS 102 Section 1A has not resulted in any changes to the company's existing accounting policies which were applied prior to transition. There was no change to the reported profit and loss account or closing equity position of the company for the year ended 30<sup>th</sup> June 2016 as a result of the transition, nor to the opening equity position at the date of transition.

**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 2006 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**

			2017	2016
			£	£
Number:	Class:	Nominal value		
Authorised				
1,000	Ordinary	£1	1,000	1,000
Allotted, issued and fully paid				
20	Ordinary	£1	20	20