REGISTERED NUMBER: SC486256 (Scotland)

Abbreviated Unaudited Accounts

for the Period

9 September 2014 to 29 February 2016

for

Black & White Cat Limited

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for the Period 9 September 2014 to 29 February 2016

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Black & White Cat Limited

Company Information
for the Period 9 September 2014 to 29 February 2016

DIRECTOR:	Mrs M Douglas
REGISTERED OFFICE:	71-73 High Street Burnisland Fife KY3 9BD
REGISTERED NUMBER:	SC486256 (Scotland)
ACCOUNTANTS:	MMG Archbold Chartered Accountants Chapelshade House 78-84 Bell Street Dundee DD1 1RQ

Abbreviated Balance Sheet
29 February 2016

	Notes	£	£
FIXED ASSETS			
Tangible assets	2		3,393
CURRENT ASSETS			
Stocks		5,000	
Debtors		175	
Cash at bank and in hand		12,898	
		18,073	
CREDITORS			
Amounts falling due within one year		19,288	
NET CURRENT LIABILITIES			(1,215)
TOTAL ASSETS LESS CURRENT LIABILITIES			2,178
CAPITAL AND RESERVES			
Called up share capital	3		100
Profit and loss account			2,078
SHAREHOLDERS' FUNDS			2,178

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 29 February 2016.

The members have not required the company to obtain an audit of its financial statements for the period ended 29 February 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 3 June 2016 and were signed by:

Mrs M Douglas - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Period 9 September 2014 to 29 February 2016

1. **ACCOUNTING POLICIES**

Basis of preparing the financial statements
The director confirms that, after making appropriate enquiries, she has reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, the company continues to adopt the going concern basis in preparing these financial statements

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

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

Fixtures and fittings - 25% reducing balance
Computer equipment - 25% reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. **TANGIBLE FIXED ASSETS**

	Total £
COST	
Additions	4,643
Disposals	(132)
At 29 February 2016	4,511
DEPRECIATION	
Charge for period	1,118
At 29 February 2016	1,118
NET BOOK VALUE	
At 29 February 2016	3,393

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
100	Ordinary	£1	100

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.