

Company Registration No. 00760309 (England and Wales)

RAY CAT LIMITED
UNAUDITED ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2014

RAY CAT LIMITED

CONTENTS

	Page
Abbreviated balance sheet	1
Notes to the abbreviated accounts	2 - 3

RAY CAT LIMITED

ABBREVIATED BALANCE SHEET

AS AT 30 APRIL 2014

	Notes	2014 £	£	2013 £	£
Fixed assets					
Tangible assets	2		6,117		6,492
Current assets					
Stocks		311,740		232,021	
Debtors		292,730		302,791	
Cash at bank and in hand		122,498		65,678	
		<u>726,968</u>		<u>600,490</u>	
Creditors: amounts falling due within one year		<u>(282,717)</u>		<u>(167,239)</u>	
Net current assets			444,251		433,251
Total assets less current liabilities			450,368		439,743
Provisions for liabilities			(1,223)		(1,298)
			<u>449,145</u>		<u>438,445</u>
Capital and reserves					
Called up share capital	3		14,245		14,245
Other reserves			1,582		1,582
Profit and loss account			433,318		422,618
Shareholders' funds			<u>449,145</u>		<u>438,445</u>

For the financial year ended 30 April 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

Approved by the Board for issue on 6 January 2015

Mr D. M. Taylor
Director

Company Registration No. 00760309

RAY CAT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2014

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery 12 1/2% to 20% per annum of cost

1.5 Stock

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

1.6 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

2 Fixed assets

Tangible assets

£

Cost

At 1 May 2013 9,500

Additions 1,760

At 30 April 2014 11,260

Depreciation

At 1 May 2013 3,008

Charge for the year 2,135

At 30 April 2014 5,143

Net book value

At 30 April 2014 6,117

At 30 April 2013 6,492

RAY CAT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2014

3	Share capital	2014	2013
		£	£
	Allotted, called up and fully paid		
	14,245 Ordinary of £1 each	14,245	14,245
		<u> </u>	<u> </u>

4 Transactions with directors

During the year the company made advances to directors totalling £71,523. Interest was charged at a commercial rate on advances made.

The advances were repaid in full by the directors after the year end.

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.