

Registered Number 00760309

RAY CAT LIMITED

Abbreviated Accounts

30 April 2012

RAY CAT LIMITED

Registered Number 00760309

Balance Sheet as at 30 April 2012

	Notes	2012	2011
		£	£
Fixed assets			
Tangible	2	8,392	430,674
Total fixed assets		8,392	430,674
Current assets			
Stocks		235,499	214,965
Debtors		213,232	539,757
Cash at bank and in hand		175,581	229,743
Total current assets		624,312	984,465
Creditors: amounts falling due within one year		(201,558)	(416,095)
Net current assets		422,754	568,370
Total assets less current liabilities		431,146	999,044
Provisions for liabilities and charges		(1,678)	(834)
Total net Assets (liabilities)		429,468	998,210
Capital and reserves			
Called up share capital	3	14,245	14,245
Other reserves		1,582	1,582
Profit and loss account		413,641	982,383
Shareholders funds		429,468	998,210

- a. For the year ending 30 April 2012 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
- b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
- c. The directors acknowledge their responsibility for:
 - i. ensuring the company keeps accounting records which comply with Section 386; and
 - ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
- d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 29 January 2013

And signed on their behalf by:

Mr D. M. Taylor, Director

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 1068 of the Companies Act 2006.

Notes to the abbreviated accounts

For the year ending 30 April
2012

1 Accounting policies

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

Turnover

Turnover represents the value, excluding value added tax, of goods and services supplied to customers during the year. 53.1% of the company's turnover related to exports (2011 - 43.4%).

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold property (Buildings)	2.00% to 10% per annum of cost
Plant and machinery	12.50% to 20% per annum of cost
Computer equipment	33.00% Cost
Fixtures & fittings	20.00% Cost
Motor vehicles	25.00% Cost

2 Tangible fixed assets

Cost	£
At 30 April 2011	607,763
additions	9,500
disposals	(607,763)
revaluations	
transfers	
At 30 April 2012	<u>9,500</u>
Depreciation	
At 30 April 2011	177,089
Charge for year	4,206
on disposals	(180,187)
At 30 April 2012	<u>1,108</u>

	Net Book Value	
	At 30 April 2011	430,674
	At 30 April 2012	<u>8,392</u>
3	Share capital	

	2012	2011
	£	£
Authorised share capital:		
Allotted, called up and fully paid:		
14245 Ordinary of £1.00 each	14,245	14,245