

RAY001

Company Registration No 00760309 (England and Wales)

RAY CAT LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2013

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19/10/2013

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RAY CAT LIMITED

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RAY CAT LIMITED

ABBREVIATED BALANCE SHEET AS AT 30 APRIL 2013

	Notes	2013 £	£	2012 £	£
Fixed assets					
Tangible assets	2		6,492		8,392
Current assets					
Stocks		232,021		235,499	
Debtors		302,791		213,232	
Cash at bank and in hand		65,678		175,581	
		<u>600,490</u>		<u>624,312</u>	
Creditors: amounts falling due within one year		<u>(167,239)</u>		<u>(201,558)</u>	
Net current assets			433,251		422,754
Total assets less current liabilities			439,743		431,146
Provisions for liabilities			(1,298)		(1,678)
			<u>438,445</u>		<u>429,468</u>
Capital and reserves					
Called up share capital	3		14,245		14,245
Other reserves			1,582		1,582
Profit and loss account			422,618		413,641
Shareholders' funds			<u>438,445</u>		<u>429,468</u>

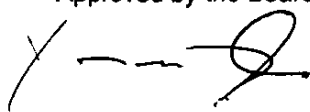
For the financial year ended 30 April 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

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 10/10/2013



Mr D M Taylor
Director

Company Registration No. 00760309

RAY CAT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2013

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 and trade discounts

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

Freehold property	2% to 10% per annum of cost (Buildings only)
Plant and machinery	12 1/2% to 20% per annum of cost
Computer equipment	33% per annum of cost
Fixtures & fittings	20% per annum of cost
Motor vehicles	25% 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

RAY CAT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2013

2 Fixed assets

	Tangible assets
	£
Cost	
At 1 May 2012 & at 30 April 2013	9,500
Depreciation	
At 1 May 2012	1,108
Charge for the year	1,900
At 30 April 2013	3,008
Net book value	
At 30 April 2013	6,492
At 30 April 2012	8,392

3 Share capital

	2013	2012
	£	£
Allotted, called up and fully paid		
14,245 Ordinary of £1 each	14,245	14,245

4 Transactions with directors

During the year the company made advances to directors totalling £34,012. Interest was charged at a commercial rate on advances made.

The advances were repaid in full by the directors in July 2013.