

REPLICAST LIMITED
ABBREVIATED AUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2015

WEDNESDAY



A4MVQTNV

A25

23/12/2015

#254

COMPANIES HOUSE

CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2015

	Page
Company Information	1
Report of the Independent Auditors on the Abbreviated Accounts	2
Abbreviated Balance Sheet	3
Notes to the Abbreviated Accounts	4

REPLICAST LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2015

DIRECTOR: T P Westley

SECRETARY: I R Gerard

REGISTERED OFFICE: 7 East Bank Road
Sheffield
South Yorkshire
S2 3PT

REGISTERED NUMBER: 02908145 (England and Wales)

AUDITORS: Smith Craven
Chartered Accountants
Statutory Auditors
Sidings House
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

**REPORT OF THE INDEPENDENT AUDITORS TO
REPLICAST LIMITED
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of Replicast Limited for the year ended 31 March 2015 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of director and auditors

The director is responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.

Andrew Cribb FCA (Senior Statutory Auditor)
for and on behalf of Smith Craven
Chartered Accountants
Statutory Auditors
Sidings House
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

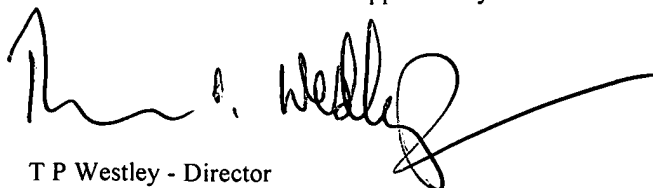
18 December 2015

ABBREVIATED BALANCE SHEET
31 MARCH 2015

	Notes	2015 £	2014 £
FIXED ASSETS			
Tangible assets	2	29,842	29,019
CURRENT ASSETS			
Stocks		364,508	406,478
Debtors		541,994	712,235
Cash at bank and in hand		<u>162,363</u>	<u>90,798</u>
		1,068,865	1,209,511
CREDITORS			
Amounts falling due within one year		<u>368,410</u>	<u>585,544</u>
NET CURRENT ASSETS		<u>700,455</u>	<u>623,967</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		730,297	652,986
CREDITORS			
Amounts falling due after more than one year		(500,000)	(500,000)
PROVISIONS FOR LIABILITIES		<u>(3,332)</u>	<u>-</u>
NET ASSETS		<u>226,965</u>	<u>152,986</u>
CAPITAL AND RESERVES			
Called up share capital	3	2	2
Profit and loss account		<u>226,963</u>	<u>152,984</u>
SHAREHOLDERS' FUNDS		<u>226,965</u>	<u>152,986</u>

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 15 December 2015 and were signed by:



T P Westley - Director

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES

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 April 2008).

Turnover

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

Tangible fixed assets

Depreciation is calculated to write off the cost or revalued amount, less residual value, of fixed assets on a straight line basis over their estimated useful lives by equal annual instalments.

Stocks

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

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax

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

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Operating leases

Rentals payable under operating leases are charged on a straight line basis over the term of the lease.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2014	33,904
Additions	<u>11,978</u>
At 31 March 2015	<u>45,882</u>
DEPRECIATION	
At 1 April 2014	4,885
Charge for year	<u>11,155</u>
At 31 March 2015	<u>16,040</u>
NET BOOK VALUE	
At 31 March 2015	<u>29,842</u>
At 31 March 2014	<u>29,019</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 MARCH 2015

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2015 £	2014 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

4. ULTIMATE PARENT COMPANY

The Foundry Association is regarded by the director as being the company's ultimate parent company.