

REGISTERED NUMBER: 02908145 (England and Wales)

REPLICAST LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

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FOR THE YEAR ENDED 31 MARCH 2018**

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REPLICAST LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2018

DIRECTORS:

T P Westley
S Oxley

SECRETARY:

I R Gerard

REGISTERED OFFICE:

7 East Bank Road
Sheffield
South Yorkshire
S2 3PT

REGISTERED NUMBER:

02908145 (England and Wales)

BALANCE SHEET
31 MARCH 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	4		89,082		56,675
CURRENT ASSETS					
Stocks	5	408,846		408,526	
Debtors	6	572,296		556,622	
Cash at bank and in hand		415,449		327,541	
		<u>1,396,591</u>		<u>1,292,689</u>	
CREDITORS					
Amounts falling due within one year	7	644,572		585,767	
NET CURRENT ASSETS			<u>752,019</u>		<u>706,922</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			841,101		763,597
CREDITORS					
Amounts falling due after more than one year	8		(491,610)		(493,470)
PROVISIONS FOR LIABILITIES			<u>(15,649)</u>		<u>(9,084)</u>
NET ASSETS			<u>333,842</u>		<u>261,043</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			333,840		261,041
SHAREHOLDERS' FUNDS			<u>333,842</u>		<u>261,043</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

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

BALANCE SHEET - continued
31 MARCH 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 22 November 2018 and were signed on its behalf by:

S Oxley - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

1. **STATUTORY INFORMATION**

Replicast Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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 profit or loss in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2018

2. ACCOUNTING POLICIES - continued

Operating leases

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

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 23 (2017 - 20) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 April 2017	90,940
Additions	43,470
Disposals	(1,242)
At 31 March 2018	<u>133,168</u>
DEPRECIATION	
At 1 April 2017	34,265
Charge for year	11,063
Eliminated on disposal	(1,242)
At 31 March 2018	<u>44,086</u>
NET BOOK VALUE	
At 31 March 2018	<u>89,082</u>
At 31 March 2017	<u>56,675</u>

5. STOCKS

	2018 £	2017 £
Raw materials	44,415	52,287
Consumables	38,168	44,168
Work-in-progress	<u>326,263</u>	<u>312,071</u>
	<u>408,846</u>	<u>408,526</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	466,427	481,040
Other debtors	<u>105,869</u>	<u>75,582</u>
	<u>572,296</u>	<u>556,622</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2018

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Trade creditors	210,077	225,624
Amounts owed to group undertakings	405,540	299,753
Taxation and social security	8,783	34,358
Other creditors	20,172	26,032
	<u>644,572</u>	<u>585,767</u>

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2018	2017
	£	£
Amounts owed to group undertakings	<u>491,610</u>	<u>493,470</u>

9. **RELATED PARTY DISCLOSURES**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

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.