

Registered Number 1453249

England and Wales

Cyber Electronics Co Limited

Unaudited Abbreviated Report and Financial Statements

For the year ended 30 September 2012

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Cyber Electronics Co Limited  
Contents Page  
For the year ended 30 September 2012

Accountant's Report	1
Balance Sheet	2
Notes to the Abbreviated Financial Statements	3

Cyber Electronics Co Limited  
Abbreviated Balance Sheet  
As at 30 September 2012

	Notes	2012 £	2011 £
<b>Fixed assets</b>			
Tangible assets	2	70,943	74,455
		<b>70,943</b>	<b>74,455</b>
<b>Current assets</b>			
Stocks		38,306	22,694
Debtors		50,855	72,170
Cash at bank and in hand		142,517	125,079
		<b>231,678</b>	<b>219,943</b>
<b>Creditors, amounts falling due within one year</b>		<b>(112,847)</b>	<b>(106,717)</b>
<b>Net current assets</b>		<b>118,831</b>	<b>113,226</b>
<b>Total assets less current liabilities</b>		<b>189,774</b>	<b>187,681</b>
<b>Provisions for liabilities</b>		<b>(11,075)</b>	<b>(11,615)</b>
<b>Net assets</b>		<b>178,699</b>	<b>176,066</b>
<b>Capital and reserves</b>			
Called up share capital	3	75	75
Reserves		25	25
Profit and loss account		178,599	175,966
<b>Shareholders funds</b>		<b>178,699</b>	<b>176,066</b>

For the year ended 30 September 2012 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

**Directors responsibilities**

- 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

Signed on behalf of the board of directors

R Chum  
Director

Date approved by the board 11 December 2012

Cyber Electronics Co Limited  
Notes to the Abbreviated Financial Statements  
For the year ended 30 September 2012

## 1 Accounting Policies

### Basis of accounting

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

### Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts

### Research and development expenditure

Research and development expenditure is charged to the profit and loss account in the period in which it is incurred

### Pension Costs

The company operates a defined contribution pension scheme for the benefit of its directors. Contributions payable are charged to the profit and loss account in the period in which they are payable

### Deferred taxation

Deferred taxation arises when items are charged or credited in accounts in different periods to those in which they are included in the company's tax computations

Deferred tax is provided in full on timing differences that result in an obligation to pay more (or less) tax at a future date. Deferred tax is calculated at the average rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. The resulting deferred tax asset or liability is not discounted

### Dividends

Proposed dividends are only included as liabilities in the financial statements when their payment has been approved by the shareholders prior to the balance sheet date

### Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis

Land and Buildings	2 Straight line
Plant and Machinery	25 Reducing balance

### Stocks and work in progress

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 costs and an appropriate proportion of fixed and variable overheads

Cyber Electronics Co Limited  
Notes to the Abbreviated Financial Statements  
For the year ended 30 September 2012

**2 Tangible fixed assets**

	<b>Tangible fixed assets</b>
<b>Cost or valuation</b>	<b>£</b>
At 01 October 2011	255,802
Additions	4,780
At 30 September 2012	<u>260,582</u>
<b>Depreciation</b>	
At 01 October 2011	181,347
Charge for year	8,292
At 30 September 2012	<u>189,639</u>
<b>Net book values</b>	
At 30 September 2012	<u>70,943</u>
At 30 September 2011	<u>74,455</u>

**3 Share capital**

**Authorised**

1,000 Ordinary shares of £1 00 each

**Allotted called up and fully paid**

75 Ordinary shares of £1 00 each

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
	75	75
	<u>75</u>	<u>75</u>