

**CYBER ELECTRONICS CO. LIMITED**

**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2010**

**Company Number 1453249**

TUESDAY



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COMPANIES HOUSE

**CYBER ELECTRONICS CO. LIMITED****ABBREVIATED BALANCE SHEET AS AT 30TH SEPTEMBER 2010**

	notes	2010 £	2010 £	2009 £	2009 £
<b>Fixed assets</b>					
Tangible assets	2		70970		74828
<b>Current assets</b>					
Stocks		32479		33502	
Debtors		57221		44167	
Cash at bank and in hand		119370		300801	
		209070		378470	
<b>Creditors</b> amounts falling due within one year		103009		162841	
<b>Net current assets</b>			106061		215629
<b>Total assets less current liabilities</b>			177031		290457
Provisions for liabilities and charges			10544		9884
<b>Net assets</b>		£ 166487		£ 280573	
<b>Capital and reserves</b>					
Called up share capital	3		75		100
Capital redemption reserve fund			25		-
Profit and loss account			166387		280473
Shareholders funds-all equity		£ 166487		£ 280573	

**Directors' statement**

The company was entitled, for the financial year ended 30th September 2010, to exemption from audit under section 476 and 477 of the Companies Act 2006 and no notice has been deposited, by a member or members requesting an audit. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records that comply with the requirements of the 2006 Companies Act and for preparing accounts that give a true and fair view of the state of affairs of the company at the balance sheet date and of its profit and loss for the financial year, in accordance with the requirements of section 394 and 395 (duty to prepare individual company accounts and applicable accounting framework) and that otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the company,

These abbreviated accounts have been prepared in accordance with the special provisions relating to small companies contained in Part 15 of the Companies Act 2006, and are signed on behalf of the

The accounts were approved by the Board on 16th November 2010

  
R Chum (Director)

## **CYBER ELECTRONICS CO. LIMITED**

### **NOTES TO THE ABBREVIATED ACCOUNTS** **FOR THE YEAR ENDED 30TH SEPTEMBER 2010**

#### **1) Accounting Policies**

The principal accounting policies are

##### **a) Basis of preparation of accounts**

The financial statements are prepared under the historical cost convention and include the results of the company's operations which are described in the director's report all of which are continuing

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company

##### **b) Depreciation**

Depreciation is provided on all tangible fixed assets at rates calculated to write off their cost less residual value over their estimated useful lives as follows

Freehold building	2% straight line basis
Plant, fixtures and fittings	25% reducing balance basis

##### **c) Turnover**

Turnover represents the amounts receivable (excluding value added tax) for sales made by the company. All turnover is generated from the company's one main activity and from within the United Kingdom

##### **d) Stocks**

Stocks and work in progress are stated at the lower of cost and net realisable value. Cost is determined on a first in first out basis. The cost of work in progress and finished goods comprises materials, direct labour and attributable production overheads

##### **e) Deferred taxation**

Provision is made for taxation deferred as a result of material timing differences between the incidence of income and expenditure for taxation and accounting purposes, using the liability method, only to the extent that, in the opinion of the directors, there is a reasonable probability that a liability or asset will crystallise in the near future

##### **f) Pension contributions**

The company operates a defined contribution scheme and the pension charge represents the amount payable by the company to the fund in respect of the year

**CYBER ELECTRONICS CO. LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2010**

<b>2) Tangible fixed assets</b>		<b>Total</b>
		<b>£</b>
<u>Cost</u>		
1st October 2009		240057
Additions		3350
		<hr/>
30th September 2010		243407
		<hr/>
<u>Depreciation</u>		
1st October 2009		165229
Charge for the year		7208
		<hr/>
30th September 2010		172437
		<hr/>
Net book values		
30th September 2010		70970
		<hr/>
30th September 2009		74828
		<hr/>
<b>3) Share capital</b>		
	<b>£</b>	<b>£</b>
Ordinary shares of £1 each		
Authorised	1000	1000
	<hr/>	<hr/>
<u>Allotted, issued and fully paid</u>		
Opening share capital	100	100
Purchase of own shares	(25)	-
	<hr/>	<hr/>
Closing share capital	75	100
	<hr/>	<hr/>

**4) Material interests of directors**

During the year the company sold goods to the value of £5,333 to Focus Research Limited a company owned and controlled by the directors of this company Focus Research Limited paid a £6,000 management charge to this company In the opinion of the directors these transactions were on a normal trading basis