

Registered Number: 01453249

England and Wales

Cyber Electronics Co. Limited

Unaudited Abbreviated Report and Financial Statements

For the year ended 30 September 2016

Cyber Electronics Co. Limited
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Cyber Electronics Co. Limited
Chartered Accountant's Report
For the year ended 30 September 2016

Chartered Accountant's Report to the Board of Directors

In order to assist you to fulfil your duties under Companies Act 2006, we have prepared for your approval the accounts of Cyber Electronics Co. Limited for the year ended 30 September 2016 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Cyber Electronics Co. Limited, as a body, in accordance with the terms of our engagement letter dated 15 February 2005. Our work has been undertaken solely to prepare for your approval the accounts of Cyber Electronics Co. Limited and state those matters that we have agreed to state to the Board of Directors of Cyber Electronics Co. Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Cyber Electronics Co. Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Cyber Electronics Co. Limited has kept adequate accounting records to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Cyber Electronics Co. Limited. You consider that Cyber Electronics Co. Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Cyber Electronics Co. Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Saifuddin & Co

62 Widmore Road
Bromley
Kent
BR1 3BD

Cyber Electronics Co. Limited
Abbreviated Balance Sheet
As at 30 September 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	58,898	62,741
Investments	3	1,500	1,500
		60,398	64,241
Current assets			
Stocks		11,944	33,176
Debtors		36,155	63,480
Cash at bank and in hand		193,507	247,411
		241,606	344,067
Creditors: amounts falling due within one year		(48,280)	(163,353)
Net current assets		193,326	180,714
Total assets less current liabilities		253,724	244,955
Provisions for liabilities		(9,044)	(9,745)
Net assets		244,680	235,210
Capital and reserves			
Called up share capital	4	75	75
Reserves		25	25
Profit and loss account		244,580	235,110
Shareholders funds		244,680	235,210

For the year ended 30 September 2016 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: 23 February 2017

Cyber Electronics Co. Limited
Notes to the Abbreviated Financial Statements
For the year ended 30 September 2016

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 January 2015).

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/and employees.

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:

Buildings	2 Straight line
Plant and Machinery	25 Reducing balance

Fixed asset investments

Fixed asset investments are stated at cost less provision for any permanent diminution in value.

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 2016

2 Tangible fixed assets

	Tangible fixed assets
Cost or valuation	£
At 01 October 2015	275,252
Additions	2,641
At 30 September 2016	277,893
Depreciation	
At 01 October 2015	212,511
Charge for year	6,484
At 30 September 2016	218,995
Net book values	
At 30 September 2016	58,898
At 30 September 2015	62,741

3 Fixed asset investments

	Fixed asset investments
Cost	£
At 01 October 2015	1,500
At 30 September 2016	1,500
Net book value	
At 30 September 2016	1,500
At 01 October 2015	1,500

Cost of 6.66% shareholding in the management company which owns the freehold land on which company premises are situated.

4 Share capital

Authorised		
1,000 Ordinary shares of £1.00 each		
Allotted called up and fully paid	2016	2015
	£	£
75 Ordinary shares of £1.00 each	75	75
	75	75

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.