

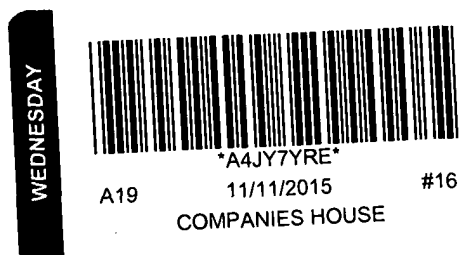
Registered Number: 1453249

England and Wales

Cyber Electronics Co. Limited

Unaudited Abbreviated Report and Financial Statements

For the year ended 30 September 2015



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For the year ended 30 September 2015

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Cyber Electronics Co. Limited  
Chartered Accountant's Report  
For the year ended 30 September 2015

**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 2015 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](http://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](http://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.

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Saifuddin & Co

62 Widmore Road  
Bromley  
Kent  
BR1 3BD

**Dated:** 03 November 2015

Cyber Electronics Co. Limited  
Abbreviated Balance Sheet  
As at 30 September 2015

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	2	62,741	68,501
Investments	3	1,500	-
		<u>64,241</u>	<u>68,501</u>
<b>Current assets</b>			
Stocks		33,176	25,112
Debtors		63,480	167,119
Cash at bank and in hand		247,411	217,096
		<u>344,067</u>	<u>409,327</u>
<b>Creditors: amounts falling due within one year</b>		(163,353)	(267,465)
<b>Net current assets</b>		<u>180,714</u>	<u>141,862</u>
<b>Total assets less current liabilities</b>		<b>244,955</b>	<b>210,363</b>
<b>Provisions for liabilities</b>		(9,745)	(10,812)
<b>Net assets</b>		<u>235,210</u>	<u>199,551</u>
<b>Capital and reserves</b>			
Called up share capital	4	75	75
Reserves		25	25
Profit and loss account		235,110	199,451
<b>Shareholders funds</b>		<u>235,210</u>	<u>199,551</u>

For the year ended 30 September 2015 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: 03 November 2015

Cyber Electronics Co. Limited  
Notes to the Abbreviated Financial Statements  
For the year ended 30 September 2015

## 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/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

Stocks 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 2015

**2 Tangible fixed assets**

	<b>Tangible fixed assets</b>
<b>Cost or valuation</b>	<b>£</b>
At 01 October 2014	273,799
Additions	1,453
At 30 September 2015	<u>275,252</u>
<b>Depreciation</b>	
At 01 October 2014	205,298
Charge for year	7,213
At 30 September 2015	<u>212,511</u>
<b>Net book values</b>	
At 30 September 2015	<u>62,741</u>
At 30 September 2014	<u>68,501</u>

**3 Fixed asset investments**

	<b>Fixed asset investments</b>
<b>Cost</b>	<b>£</b>
Additions	1,500
At 30 September 2015	<u>1,500</u>
<b>Net book value</b>	
At 30 September 2015	<u>1,500</u>
	<u>-</u>

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

**4 Share capital**

<b>Authorised</b>		
1,000 Ordinary shares of £1.00 each		
<b>Allotted called up and fully paid</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
75 Ordinary shares of £1.00 each	75	75
	<u>75</u>	<u>75</u>