

# Cycle Guides Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 November 2013

Deans Accountants And Business Advisors Ltd  
Chartered Accountants and Business Advisors  
1 Melgund Place  
Hawick  
Borders  
TD9 9HY

Cycle Guides Limited  
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**Cycle Guides Limited**  
**(Registration number: SC337232)**  
**at 30 November 2013**

	<b>Note</b>	<b>2013</b> <b>£</b>	<b>2012</b> <b>£</b>
<b>Current assets</b>			
Debtors		8,704	11,340
Creditors: Amounts falling due within one year		<u>(6,850)</u>	<u>(6,585)</u>
Net assets		<u>1,854</u>	<u>4,755</u>
<b>Capital and reserves</b>			
Called up share capital	<u>2</u>	1	1
Profit and loss account		<u>1,853</u>	<u>4,754</u>
Shareholders' funds		<u>1,854</u>	<u>4,755</u>

For the year ending 30 November 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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 .

Approved by the director on 20 August 2014

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 MG Porter  
 Director

The notes on page 2 form an integral part of these financial statements.

## Cycle Guides Limited

### Notes to the Abbreviated Accounts for the Year Ended 30 November 2013

#### 1 Accounting policies

##### Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

##### Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

##### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

#### 2 Share capital

##### Allotted, called up and fully paid shares

	2013		2012	
	No.	£	No.	£
Ordinary £1 Share of £1 each	1	1	1	1
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

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