

Registered Number 05785777

CYBERSTEIN ROBOTS LTD

Abbreviated Accounts

30 April 2016

Abbreviated Balance Sheet as at 30 April 2016

	Notes	2016	2015
		£	£
Fixed assets			
Tangible assets	2	375,405	316,904
		<u>375,405</u>	<u>316,904</u>
Current assets			
Stocks		12,000	12,000
Debtors		108,945	92,937
Cash at bank and in hand		26,834	142,119
		<u>147,779</u>	<u>247,056</u>
Creditors: amounts falling due within one year		<u>(13,986)</u>	<u>(75,484)</u>
Net current assets (liabilities)		<u>133,793</u>	<u>171,572</u>
Total assets less current liabilities		<u>509,198</u>	<u>488,476</u>
Creditors: amounts falling due after more than one year		(186,026)	(204,063)
Provisions for liabilities		<u>(27,519)</u>	<u>(20,897)</u>
Total net assets (liabilities)		<u>295,653</u>	<u>263,516</u>
Capital and reserves			
Called up share capital		70	70
Other reserves		30	30
Profit and loss account		295,553	263,416
Shareholders' funds		<u>295,653</u>	<u>263,516</u>

- For the year ending 30 April 2016 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 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.

Approved by the Board on 31 October 2016

And signed on their behalf by:

Mr Nik Fielding, Director

Notes to the Abbreviated Accounts for the period ended 30 April 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

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 January 2015).

Going concern:

The financial statements have been prepared on a going concern basis.

Turnover policy

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Tangible assets depreciation policy

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their respected useful economic life as follows:

Asset Class: Plant and machinery - Depreciation method and rate: 15% reducing balance basis

Asset Class: Fixtures and fittings - Depreciation method and rate: 15% reducing balance basis

Asset Class: Motor vehicles - Depreciation method and rate: 25% reducing balance basis

Asset Class: Office equipment - Depreciation method and rate: 3 year straight line basis

Valuation information and policy

Stock:

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Other accounting policies

Deferred tax:

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

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 Tangible fixed assets

	£
Cost	
At 1 May 2015	442,976
Additions	89,061
Disposals	(16,155)
Revaluations	-
Transfers	-
At 30 April 2016	<u>515,882</u>
Depreciation	
At 1 May 2015	126,072
Charge for the year	27,685
On disposals	(13,280)
At 30 April 2016	<u>140,477</u>
Net book values	
At 30 April 2016	<u>375,405</u>
At 30 April 2015	<u>316,904</u>

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.