

Registration number 03434026

CYBERSONIC LIMITED

Abbreviated accounts

for the year ended 30th September 2014

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CYBERSONIC LIMITED

Balance sheet

as at 30th September 2014

		2014		2013	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		571,552		572,003
Investments	3		231,379		231,379
			<u>802,931</u>		<u>803,382</u>
Current assets					
Debtors		22,891		18,465	
Investments		2,495		25,451	
Cash at bank and in hand		72,631		88,367	
		<u>98,017</u>		<u>132,283</u>	
Creditors: amounts falling due within one year		<u>(35,277)</u>		<u>(38,647)</u>	
Net current assets			<u>62,740</u>		<u>93,636</u>
Total assets less current liabilities			<u>865,671</u>		<u>897,018</u>
Creditors: amounts falling due after more than one year			<u>(304,863)</u>		<u>(334,488)</u>
Net assets			<u>560,808</u>		<u>562,530</u>
Capital and reserves					
Called up share capital	4		2		2
Profit and loss account			560,806		562,528
Shareholders' funds			<u>560,808</u>		<u>562,530</u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 3 to 5 form an integral part of these financial statements.

CYBERSONIC LIMITED

Balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the year ended 30th September 2014**

For the year ended 30th September 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- 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 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These accounts were approved by the director on 14th May 2015 and are signed on his behalf by:

A G Piercy
Director

Registration number 03434026



The notes on pages 3 to 5 form an integral part of these financial statements.

CYBERSONIC LIMITED

Notes to the financial statements for the year ended 30th September 2014

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Nil
Fixtures, fittings and equipment	-	25% straight line

1.4. Investment property

In accordance with SSAP 1

- (a) Investment properties are revalued annually and the surpluses or deficits are transferred to a revaluation reserve and;
- (b) No depreciation is provided in respect of these properties.

The director considers that this accounting policy results in the accounts giving a true and fair view. Depreciation is only one of the many factors reflected in the revaluation and the amount that might otherwise have been shown cannot be separately identified or quantified. This does not comply with the requirements of the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008.

1.5. Investments

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

Current asset investments are at the lower of cost and net realisable value.

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year in respect of the directors.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings. Contributions due and paid in the year amounted to £1,920 (2013 £1,920).

CYBERSONIC LIMITED

Notes to the financial statements for the year ended 30th September 2014

1.7. Deferred taxation

Provision is made and maintained at current tax rates for taxation which is deferred because of the differences between the treatment of depreciation of fixed assets in the accounts and their treatment for tax purposes.

1.8. Group accounts

The company is entitled to the exemption under Section 398 of the Companies Act 2006 from the obligation to prepare group accounts.

2. Tangible fixed assets

	Total £
Cost	
At 1st October 2013	583,770
At 30th September 2014	<u>583,770</u>
Depreciation	
At 1st October 2013	11,767
Charge for the year	451
At 30th September 2014	<u>12,218</u>
Net book values	
At 30th September 2014	571,552
At 30th September 2013	<u><u>572,003</u></u>

3. Fixed asset investments

	Subsidiary undertaking shares £	Total £
Cost		
At 1st October 2013 and At 30th September 2014	231,379	<u>231,379</u>
Net book values		
At 30th September 2014	231,379	<u>231,379</u>
At 30th September 2013	<u><u>231,379</u></u>	<u><u>231,379</u></u>

CYBERSONIC LIMITED

Notes to the financial statements for the year ended 30th September 2014

3.1. Holdings of 20% or more

The company holds 20% or more of the share capital of the following companies:

Company	Country of registration or incorporation	Nature of business	Shares held class	Proportion of shares held
Subsidiary undertaking				
Cared 4 Limited	England and Wales	Children's nurseries	Ordinary	100

The aggregate amount of capital and reserves and the results of this undertaking for the last relevant financial year were as follows:

		Capital and reserves £	Profit for the year £
Cared 4 Limited	88,756	153,247	

The aggregate amount of capital and reserves and the results of these undertakings for year ended 31st March 2013 were as follows:

		Capital and reserves £	Profit for the year £
Cared 4 Limited		70,510	98,960

4. Share capital

Allotted, called up and fully paid
2 Ordinary shares of £1 each

	2014 £	2013 £
	2	2