

**Registered Number 08722812**

**CST ELECTRONICS LIMITED**

**Abbreviated Accounts**

**31 October 2015**

## Abbreviated Balance Sheet as at 31 October 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		<i>£</i>	<i>£</i>
<b>Fixed assets</b>			
Tangible assets	2	23,022	12,613
		<u>23,022</u>	<u>12,613</u>
<b>Current assets</b>			
Stocks		9,000	11,582
Debtors		83	251
Cash at bank and in hand		66,899	7,643
		<u>75,982</u>	<u>19,476</u>
<b>Creditors: amounts falling due within one year</b>		<u>(35,692)</u>	<u>(5,496)</u>
<b>Net current assets (liabilities)</b>		<u>40,290</u>	<u>13,980</u>
<b>Total assets less current liabilities</b>		<u>63,312</u>	<u>26,593</u>
<b>Creditors: amounts falling due after more than one year</b>		<u>(14,936)</u>	<u>(18,707)</u>
<b>Total net assets (liabilities)</b>		<u>48,376</u>	<u>7,886</u>
<b>Capital and reserves</b>			
Called up share capital		3	2
Profit and loss account		48,373	7,884
<b>Shareholders' funds</b>		<u>48,376</u>	<u>7,886</u>

- For the year ending 31 October 2015 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 4 February 2016

And signed on their behalf by:

**Christopher Sumpter, Director**

**Notes to the Abbreviated Accounts for the period ended 31 October 2015****1 Accounting Policies****Basis of measurement and preparation of accounts**

These accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**Turnover policy**

Turnover is the total amount receivable by the company in the ordinary course of business from outside customers for services provided and any goods supplied excluding VAT The turnover and operating costs are attributable to the principal activity of the business being that of electronic cigarettes sales.

**Tangible assets depreciation policy**

Tangible fixed assets are stated at cost less depreciation Depreciation is calculated on the reducing balance method and aims to write down cost less estimated residual value of all tangible fixed assets over their expected useful lives The rates are as follows:-

Furniture & Fixtures 15%

Computer Equipment 33%

**Other accounting policies**

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 stocks Cost includes all direct costs and an appropriate proportion of fixed and variable overheads

**2 Tangible fixed assets**

	£
<b>Cost</b>	
At 1 November 2014	15,804
Additions	14,272
Disposals	-
Revaluations	-
Transfers	-
At 31 October 2015	<u>30,076</u>
<b>Depreciation</b>	
At 1 November 2014	3,191
Charge for the year	3,863
On disposals	-
At 31 October 2015	<u>7,054</u>
<b>Net book values</b>	

At 31 October 2015	<u>23,022</u>
At 31 October 2014	<u>12,613</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.