

Registered Number 08722812

CST ELECTRONICS LIMITED

Abbreviated Accounts

31 October 2016

Abbreviated Balance Sheet as at 31 October 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	25,876	23,022
		<u>25,876</u>	<u>23,022</u>
Current assets			
Stocks		9,000	9,000
Debtors		81	83
Cash at bank and in hand		103,925	66,899
		<u>113,006</u>	<u>75,982</u>
Creditors: amounts falling due within one year		<u>(43,739)</u>	<u>(35,692)</u>
Net current assets (liabilities)		<u>69,267</u>	<u>40,290</u>
Total assets less current liabilities		<u>95,143</u>	<u>63,312</u>
Creditors: amounts falling due after more than one year		<u>(3,705)</u>	<u>(14,936)</u>
Total net assets (liabilities)		<u>91,438</u>	<u>48,376</u>
Capital and reserves			
Called up share capital		3	3
Profit and loss account		91,435	48,373
Shareholders' funds		<u>91,438</u>	<u>48,376</u>

- For the year ending 31 October 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 27 June 2017

And signed on their behalf by:

Mr Christopher Sumpter, Director

Notes to the Abbreviated Accounts for the period ended 31 October 2016**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

	£
Cost	
At 1 November 2015	30,076
Additions	8,657
Disposals	-
Revaluations	-
Transfers	-
At 31 October 2016	<u>38,733</u>
Depreciation	
At 1 November 2015	7,054
Charge for the year	5,803
On disposals	-
At 31 October 2016	<u>12,857</u>
Net book values	

At 31 October 2016	<u>25,876</u>
At 31 October 2015	<u>23,022</u>

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