

Abbreviated Unaudited Accounts for the Year Ended 31 October 2006

for

Caberfeidh Electrics Limited

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COMPANIES HOUSE

Caberfeidh Electrics Limited

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for the Year Ended 31 October 2006**

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Caberfeidh Electrics Limited
Company Information
for the Year Ended 31 October 2006

DIRECTORS

J MacKenzie
Mrs M MacKenzie

SECRETARY

Mrs M MacKenzie

REGISTERED OFFICE

2 Heatherfield
Portree
Isle of Skye
IV51 9NE

REGISTERED NUMBER

257325 (Scotland)

ACCOUNTANTS

Campbell Stewart MacLennan & Co
Chartered Accountants
8 Wentworth Street
Portree
Isle of Skye
IV51 9EJ

Caberfeidh Electrics Limited

**Abbreviated Balance Sheet
31 October 2006**

	Notes	31 10 06 £	£	31 10 05 £	£
FIXED ASSETS					
Tangible assets	2		28,183		18,949
CURRENT ASSETS					
Stocks		17,873		15,053	
Debtors		41,033		14,964	
Cash at bank		23,383		72,716	
		82,289		102,733	
CREDITORS					
Amounts falling due within one year		69,138		75,530	
NET CURRENT ASSETS			13,151		27,203
TOTAL ASSETS LESS CURRENT LIABILITIES			41,334		46,152
PROVISIONS FOR LIABILITIES			1,333		517
NET ASSETS			40,001		45,635
CAPITAL AND RESERVES					
Called up share capital	3		1,000		1,000
Profit and loss account			39,001		44,635
SHAREHOLDERS' FUNDS			40,001		45,635

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 October 2006

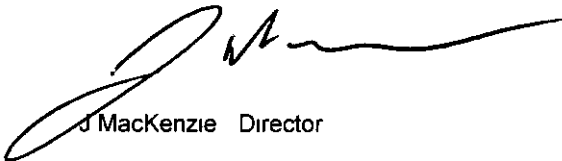
The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2006 in accordance with Section 249B(2) of the Companies Act 1985

The directors acknowledge their responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the Board of Directors on 1 August 2007 and were signed on its behalf by



J MacKenzie Director

The notes form part of these abbreviated accounts

Caberfeidh Electrics Limited
Notes to the Abbreviated Accounts
for the Year Ended 31 October 2006

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Plant and machinery etc	25% on reducing balance and 15% on reducing balance
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Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

Pensions

The company operates a defined contribution pension scheme Contributions payable for the year are charged in the profit and loss account

2 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2005	25,594
Additions	16,195
At 31 October 2006	<u>41,789</u>
DEPRECIATION	
At 1 November 2005	6,645
Charge for year	6,961
At 31 October 2006	<u>13,606</u>
NET BOOK VALUE	
At 31 October 2006	<u>28,183</u>
At 31 October 2005	<u>18,949</u>

3 CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid Number	Class	Nominal value £1	31 10 06 £	31 10 05 £
1,000	ordinary		<u>1,000</u>	<u>1,000</u>

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Caberfeidh Electrics Limited**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared

In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 1985, we have prepared the financial statements of the company for the year ended 31 October 2006 on pages three to seven from the accounting records and information and explanations supplied to us

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the financial statements on behalf of the company's Board of Directors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements.

You have acknowledged on the Balance Sheet as at 31 October 2006 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



Campbell Stewart MacLennan & Co
Chartered Accountants
8 Wentworth Street
Portree
Isle of Skye
IV51 9EJ

1 August 2007