REGISTERED NUMBER: SC257325 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 October 2013

for

Caberfeidh Electrics Limited

Contents of the Abbreviated Accounts
for the Year Ended 31 October 2013

Caberfeidh Electrics Limited

Company Information
for the Year Ended 31 October 2013

DIRECTOR:	J MacKenzie
SECRETARY:	S Watt
REGISTERED OFFICE:	8 Wentworth Street Portree Isle of Skye IV51 9EJ
REGISTERED NUMBER:	SC257325 (Scotland)
ACCOUNTANTS:	Campbell Stewart MacLennan & Co Chartered Accountants 8 Wentworth Street Portree Highland IV51 9EJ

Abbreviated Balance Sheet
31 October 2013

	Notes	31.10.13 £	£	31.10.12 £	£
FIXED ASSETS					
Tangible assets	2		31,771		34,136
CURRENT ASSETS					
Stocks and work in progress		19,467		16,906	
Debtors		10,777		25,630	
Cash at bank		125,386		110,744	
		155,630		153,280	
CREDITORS					
Amounts falling due within one year		25,425		24,007	
NET CURRENT ASSETS			130,205		129,273
TOTAL ASSETS LESS CURRENT LIABILITIES			161,976		163,409
PROVISIONS FOR LIABILITIES			5,981		6,081
NET ASSETS			155,995		157,328
CAPITAL AND RESERVES					
Called up share capital	3		1,000		1,000
Profit and loss account			154,995		156,328
SHAREHOLDERS' FUNDS			155,995		157,328

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2013 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 21 July 2014 and were signed by:

J MacKenzie - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 October 2013

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 April 2008).

Turnover
Turnover is stated net of VAT and trade discounts. Turnover from the sale of goods is recognised when the goods are physically delivered to the customer. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due. Where the contract has only been partially completed at the balance sheet date turnover represents the value of the service provided to date based on a proportion of the total contract value. Where payments are received from customers in advance of services provided, the amounts are recorded as Deferred Income and included as part of Creditors due within one year.

Profit is recognised on long-term contracts, if the final outcome can be assessed with reasonable certainty, by including in the profit and loss account turnover and related costs as contract activity progresses. Turnover is calculated by reference to the value of work performed to date as a proportion of the total contract value.

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

Land and buildings	- 25% on straight line
Plant and machinery etc	- 25% on reducing balance, 25% on straight line and 15% on reducing balance

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

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax
Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different to those in which they are included in the company's accounts. Deferred tax is recognised in respect of all timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Pension costs and other post-retirement benefits
The company contributes to the director's personal pension. Amounts payable are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2012	63,557
Additions	14,567
Disposals	(13,500)
At 31 October 2013	64,624
DEPRECIATION	
At 1 November 2012	29,421
Charge for year	11,237
Eliminated on disposal	(7,805)
At 31 October 2013	32,853
NET BOOK VALUE	
At 31 October 2013	31,771
At 31 October 2012	34,136

continued...

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.10.13 £	31.10.12 £
1,000	Ordinary	£1	1,000	1,000

4. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 October 2013 and 31 October 2012:

	31.10.13 £	31.10.12 £
J MacKenzie		
Balance outstanding at start of year	3,586	(9,621)
Amounts advanced	4,925	13,207
Amounts repaid	(10,000)	-
Balance outstanding at end of year	(1,489)	3,586

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

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

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Caberfeidh Electrics Limited for the year ended 31 October 2013 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the director of Caberfeidh Electrics Limited in accordance with our terms of engagement. Our work has
been undertaken solely to prepare for your approval the financial statements of Caberfeidh Electrics Limited and state those matters that we have agreed to state to the director of Caberfeidh Electrics Limited in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Caberfeidh Electrics Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Caberfeidh Electrics Limited. You consider that Caberfeidh Electrics Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Caberfeidh Electrics Limited. 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 statutory financial statements.

Campbell Stewart MacLennan & Co
Chartered Accountants
8 Wentworth Street
Portree
Highland
IV51 9EJ

21 July 2014