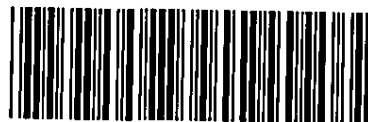


Registered number
1697400

Espera - Scales Ltd
Abbreviated Accounts
31 December 2007

THURSDAY



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A09 24/04/2008 209
COMPANIES HOUSE

THU

A5FXPYKY

A58 03/04/2008 145
COMPANIES HOUSE

Espera - Scales Ltd
Independent auditors' Report

Independent auditors' report to Espera - Scales Ltd
under section 247B of the Companies Act 1985

We have examined the abbreviated accounts set out on pages 2 to 4 together with the full accounts of the company for the year ended 31 December 2007 prepared under section 226 of the Companies Act 1985

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the registrar of companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and report our opinion to you.

Basis of Opinion

We conducted our work in accordance with Bulletin 2006/3 'The special auditors report on abbreviated accounts in the United Kingdom' issued by the Auditing Practices Board. In accordance with that bulletin we have carried out the procedures we considered necessary to confirm, by reference to the full accounts, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts are properly prepared in accordance with those provisions.



TTQA Ltd
Registered auditors

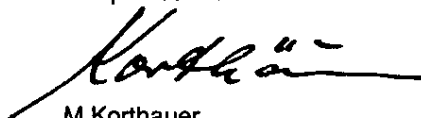
269 Farnborough Road
Farnborough
Hants
GU14 7LX

27 February 2008

Espera - Scales Ltd
Abbreviated Balance Sheet
as at 31 December 2007

	Notes	2007 £	2006 £
Fixed assets			
Tangible assets	2	8,838	21,080
Current assets			
Stocks		254,169	267,872
Debtors		102,817	110,129
Cash at bank and in hand		44,024	3,856
		<u>401,010</u>	<u>381,857</u>
Creditors: amounts falling due within one year		(190,140)	(129,266)
Net current assets		<u>210,870</u>	<u>252,591</u>
Total assets less current liabilities		<u>219,708</u>	<u>273,671</u>
Provisions for liabilities		(12,225)	(8,665)
Net assets		<u>207,483</u>	<u>265,006</u>
Capital and reserves			
Called up share capital	3	50,000	50,000
Profit and loss account		157,483	215,006
Shareholders' funds		<u>207,483</u>	<u>265,006</u>

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



M Korthauer
Director

Approved by the board on 27 February 2008

Espera - Scales Ltd
Notes to the Abbreviated Accounts
for the year ended 31 December 2007

1 Accounting policies

The accounts 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 the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Plant and machinery

Straight line over 3 to 5 years

Stocks

Stock is valued at the lower of cost and net realisable value

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding

Rentals paid under operating leases are charged to income on a straight line basis over the lease term

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme

Espera - Scales Ltd
Notes to the Abbreviated Accounts
for the year ended 31 December 2007

2 Tangible fixed assets

£

Cost

At 1 January 2007

203,236

At 31 December 2007

203,236

Depreciation

At 1 January 2007

182,156

Charge for the year

12,242

At 31 December 2007

194,398

Net book value

At 31 December 2007

8,838

At 31 December 2006

21,080

3 Share capital

2007

2006

£

£

Authorised

Ordinary shares of £1 each

50,000

50,000

2007
No

2006
No

2007
£

2006
£

Allotted, called up and fully paid

Ordinary shares of £1 each

50,000

50,000

50,000

50,000