

Registered number  
1697400

Espera-Scales Limited

Abbreviated Accounts

31 December 2010

WEDNESDAY



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07/09/2011  
COMPANIES HOUSE

**Espera-Scales Limited**  
**Independent auditors' Report**

**Independent auditors' report to Espera-Scales Limited**  
**under section 449 of the Companies Act 2006**

We have examined the abbreviated accounts which comprise the Abbreviated Balance Sheet and the related notes, together with the full accounts of the company for the year ended 31 December 2010 prepared under section 396 of the Companies Act 2006

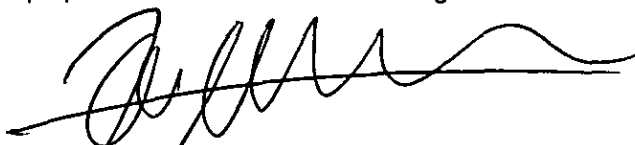
**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 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 are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



Thomas William McManners BSc ACA ACMI  
(Senior Statutory Auditor)  
for and on behalf of TTCA Ltd  
Chartered Accountants and Statutory Auditors  
10 February 2011

269 Farnborough Road  
Farnborough  
Hampshire  
GU14 7LY

**Espera-Scales Limited**  
**Abbreviated Balance Sheet**  
**as at 31 December 2010**

	Notes	2010 £	2009 £
<b>Fixed assets</b>			
Tangible assets	2	14,196	18,673
<b>Current assets</b>			
Stocks		195,070	202,827
Debtors		61,102	120,015
Cash at bank and in hand		61,738	47,935
		<u>317,910</u>	<u>370,777</u>
<b>Creditors: amounts falling due within one year</b>		(286,726)	(203,638)
<b>Net current assets</b>		<u>31,184</u>	<u>167,139</u>
<b>Total assets less current liabilities</b>		<u>45,380</u>	<u>185,812</u>
<b>Provisions for liabilities</b>		(8,342)	(5,710)
<b>Net assets</b>		<u>37,038</u>	<u>180,102</u>
<b>Capital and reserves</b>			
Called up share capital	3	50,000	50,000
Profit and loss account		(12,962)	130,102
<b>Shareholders' funds</b>		<u>37,038</u>	<u>180,102</u>

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime



M Korthauer  
Director

Approved by the board on 10 February 2011

**Espera-Scales Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2010**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives. Fixed assets are stated at their cost prices, less accumulated depreciation and less amounts recognised in respect of impairment

Improvements to property	Straight line over 3 to 5 years
Fixtures and fittings	Straight line over 3 to 5 years
Motor vehicles	Straight line over 3 years

***Stocks***

Stock is valued at the lower of cost and net realisable value on a first-in first-out basis

***Deferred taxation***

Provision is made for deferred taxation, where material, 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

***Financial Instruments***

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as either financial assets, liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company, after deducting all liabilities

***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

***Provisions***

Provision is made for first year warranty cost in respect of machines sold during the year at 10% of cost price calculated on a prorata basis

**Espera-Scales Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2010**

**2 Tangible fixed assets**

**£**

**Cost**

At 1 January 2010

194,496

Additions

6,745

At 31 December 2010

201,241

**Depreciation**

At 1 January 2010

175,823

Charge for the year

11,222

At 31 December 2010

187,045

**Net book value**

At 31 December 2010

14,196

At 31 December 2009

18,673

**3 Share capital**

**2010**  
**No**

**2009**  
**No**

**2010**  
**£**

**2009**  
**£**

Allotted, called up and fully paid

Ordinary shares of £1 each

50,000

50,000

50,000

50,000