

Registered number  
01697400

Espera-Scales Limited

Abbreviated Accounts

31 December 2011



**Espera-Scales Limited**  
**Registered number:**  
**Abbreviated Balance Sheet**  
**as at 31 December 2011**

01697400

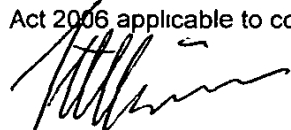
|   | Notes | 2011<br>£       | 2010<br>£        |
|---|-------|-----------------|------------------|
| <b>Fixed assets</b>                                   |       |                 |                  |
| Tangible assets                                       | 2     | -               | 14,196           |
| <b>Current assets</b>                                 |       |                 |                  |
| Stocks  |       | -               | 195,070          |
| Debtors   |       | 31,645          | 61,102           |
| Cash at bank and in hand                              |       | 14,566          | 61,738           |
|   |       | <u>46,211</u>   | <u>317,910</u>   |
| <b>Creditors: amounts falling due within one year</b> |       | <u>(46,211)</u> | <u>(286,726)</u> |
| <b>Net current assets</b>                             |       | -               | 31,184           |
| <b>Total assets less current liabilities</b>          |       | -               | 45,380           |
| <b>Provisions for liabilities</b>                     |       | -               | (8,342)          |
| <b>Net assets</b>                                     |       | -               | <u>37,038</u>    |
| <b>Capital and reserves</b>                           |       |                 |                  |
| Called up share capital                               | 3     | 50,000          | 50,000           |
| Profit and loss account                               |       | (50,000)        | (12,962)         |
| <b>Shareholder's funds</b>                            |       | -               | <u>37,038</u>    |

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

The member has not required the company to obtain an audit in accordance with section 476 of the Act

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

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 April 2012

**Espera-Scales Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2011**

**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

***Going concern***

The company ceased trading on 31 July 2011. The accounts have therefore been produced on a break-up basis, with all assets being valued at their net realisable value

***Depreciation***

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

|                          |                                 |
|--------------------------|---------------------------------|
| Improvements to property | Straight line over 3 to 5 years |
| Plant and machinery      | 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***

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

***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 Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2011**

**2 Tangible fixed assets** **£**

**Cost**

|                     |                  |
|---------------------|------------------|
| At 1 January 2011   | 201,241          |
| Disposals           | <u>(201,241)</u> |
| At 31 December 2011 | <u>-</u>         |

**Depreciation**

|                     |                  |
|---------------------|------------------|
| At 1 January 2011   | 187,045          |
| Charge for the year | 14,196           |
| On disposals        | <u>(201,241)</u> |
| At 31 December 2011 | <u>-</u>         |

**Net book value**

|                     |               |
|---------------------|---------------|
| At 31 December 2011 | <u>-</u>      |
| At 31 December 2010 | <u>14,196</u> |

| <b>3 Share capital</b>                                | <b>Nominal<br/>value</b> | <b>2011<br/>Number</b> | <b>2011<br/>£</b> | <b>2010<br/>£</b> |
|---|--------------------------|------------------------|-------------------|-------------------|
| Allotted, called up and fully paid<br>Ordinary shares | £1 each                  | 50,000                 | <u>50,000</u>     | <u>50,000</u>     |