

Registration number 04844678

Energy Retail Association Limited

Abbreviated accounts

for the period ended 31 December 2004



# Energy Retail Association Limited

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**Independent auditors' report to Energy Retail Association Limited  
under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages 2 to 3 together with the financial statements of Energy Retail Association Limited for the period ended 31 December 2004 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an auditors' report 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 shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing 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 accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

**Basis of opinion**

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

**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 in respect of the period ended 31 December 2004, and the abbreviated accounts on pages 2 to 3 are properly prepared in accordance with those provisions.

  
**Rogers Spencer**  
Chartered Certified Accountants and  
Registered Auditor

  
**Newstead House**  
Pelham Road  
Nottingham  
NG5 1AP

*23rd May 2005*

Energy Retail Association Limited

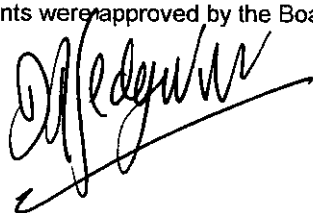
Abbreviated balance sheet  
as at 31 December 2004

	Notes	31/12/04	
		£	£
<b>Fixed assets</b>			
Tangible assets	2		2,155
<b>Current assets</b>			
Debtors		669,821	
Cash at bank and in hand		194,231	
		864,052	
<b>Creditors: amounts falling due within one year</b>		(845,963)	
<b>Net current assets</b>			18,089
<b>Net assets</b>			20,244
<b>Capital and reserves</b>			
Profit and loss account			20,244
<b>Members funds</b>			20,244

The abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on 19th May 2005 and signed on its behalf by

Mr D Sedgwick  
Director

*19th May 2005*  


The notes on page 3 form an integral part of these financial statements.

# Energy Retail Association Limited

## Notes to the abbreviated financial statements for the period ended 31 December 2004

### 1. Accounting policies

#### 1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

#### 1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

#### 1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings  
and equipment - 25% straight line

#### 1.4. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the period.

### 2. Fixed assets

	Tangible fixed assets £
<b>Cost</b>	
Additions	3,232
At 31 December 2004	<u>3,232</u>
<b>Depreciation</b>	
Charge for period	1,077
At 31 December 2004	<u>1,077</u>
<b>Net book value</b>	
At 31 December 2004	<u><u>2,155</u></u>