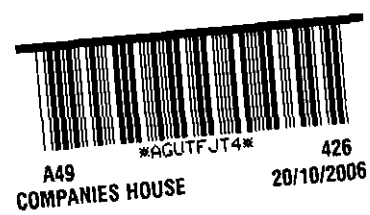


Abbreviated Accounts for the year ended 30th June 2006

for

Aber Instruments Limited



Aber Instruments Limited

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for the year ended 30th June 2006**

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Aber Instruments Limited
Company Information
for the year ended 30th June 2006

DIRECTORS:

B Wise
R W Todd
D B Kell
J D Williams
J P Carvell

SECRETARY:

Ms K Barratt

REGISTERED OFFICE:

Aberystwyth Science Park
Cefnllan
Aberystwyth
Ceredigion
SY23 3AH

REGISTERED NUMBER:

2213855 (England and Wales)

AUDITORS:

Patterson, Jones & Evans
Chartered Accountants
23 College Street
Lampeter
Ceredigion
SA48 7DY

**Report of the Independent Auditors to
Aber Instruments Limited
Under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages three to five, together with the financial statements of Aber Instruments Limited for the year ended 30th June 2006 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 work has been undertaken so that we might state to the company those matters we are required to state to it in a special 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, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

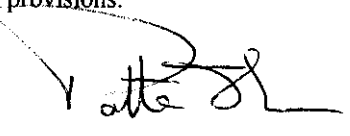
The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and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

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The Special Auditor's 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 consider necessary to confirm, by reference to the financial statements, 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 have been properly prepared in accordance with those provisions.



Patterson, Jones & Evans
Chartered Accountants
23 College Street
Lampeter
Ceredigion
SA48 7DY

Date: 13/19/06

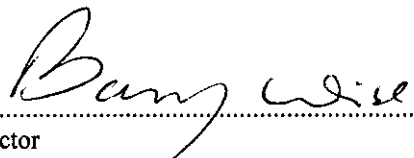
Aber Instruments Limited

**Abbreviated Balance Sheet
30th June 2006**

	Notes	2006 £	2005 £
FIXED ASSETS			
Tangible assets	2	77,048	99,323
CURRENT ASSETS			
Stocks		365,579	360,325
Debtors		155,852	236,745
Cash at bank		218,117	238,243
		<u>739,548</u>	<u>835,313</u>
CREDITORS			
Amounts falling due within one year	3	<u>51,587</u>	<u>126,322</u>
NET CURRENT ASSETS		<u>687,961</u>	<u>708,991</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>765,009</u>	<u>808,314</u>
CREDITORS			
Amounts falling due after more than one year	3	<u>28,628</u>	<u>35,900</u>
NET ASSETS		<u><u>736,381</u></u>	<u><u>772,414</u></u>
CAPITAL AND RESERVES			
Called up share capital	4	20,615	20,615
Share premium		18,224	18,224
Profit and loss account		697,542	733,575
SHAREHOLDERS' FUNDS		<u><u>736,381</u></u>	<u><u>772,414</u></u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2005).

The financial statements were approved by the Board of Directors on 6 OCT 2006 and were signed on its behalf by:


Director

The notes form part of these abbreviated accounts

Aber Instruments Limited

**Notes to the Abbreviated Accounts
for the year ended 30th June 2006**

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 January 2005).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

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

Plant and Machinery etc

-At varying rates on cost (ranging from 10% to 33% on cost)

Stocks

Stocks 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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pensions

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged in the profit and loss account.

Grants

Revenue grants receivable are credited to the profit and loss account in the year in which they relate. Capital grants receivable are treated as deferred credits and are credited to the profit and loss account over the estimated useful life of the relevant fixed asset.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Aber Instruments Limited

**Notes to the Abbreviated Accounts - continued
for the year ended 30th June 2006**

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1st July 2005	295,311
Additions	15,213
	<hr/>
At 30th June 2006	310,524
	<hr/>
DEPRECIATION	
At 1st July 2005	195,988
Charge for year	37,488
	<hr/>
At 30th June 2006	233,476
	<hr/>
NET BOOK VALUE	
At 30th June 2006	77,048
	<hr/>
At 30th June 2005	99,323
	<hr/>

3. CREDITORS

The following secured debts are included within creditors:

	2006 £	2005 £
Bank overdrafts	1,506	29,312
	<hr/>	<hr/>

4. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	2006 £	2005 £
NIL	Ordinary	1	-	-
10,000,000	Ordinary	.01	100,000	100,000
			<hr/>	<hr/>
			100,000	100,000
			<hr/>	<hr/>
 Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2006 £	2005 £
2,061,517	Ordinary	.01	20,615	20,615
			<hr/>	<hr/>