

Abbreviated Accounts for the year ended 30th June 2008

for

Aber Instruments Limited

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COMPANIES HOUSE

Aber Instruments Limited

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for the year ended 30th June 2008

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Aber Instruments Limited
Company Information
for the year ended 30th June 2008

DIRECTORS:

B Wise
R W Todd
D B Kell
J D Williams
J P Carvell
J Turner
S J Davies

SECRETARY.

Ms K Barratt

REGISTERED OFFICE.

Aberystwyth Science Park
Cefnllan
Aberystwyth
Ceredigion
SY23 3AH

REGISTERED NUMBER.

02213855 (England and Wales)

AUDITORS.

Patterson, Jones & Evans
Registered Auditor
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 2008 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

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

Date 13/11/08

Aber Instruments Limited

Abbreviated Balance Sheet
30th June 2008

		2008	2007
	Notes	£	£
FIXED ASSETS			
Tangible assets	2	111,331	85,019
CURRENT ASSETS			
Stocks		388,692	348,716
Debtors		383,619	395,432
Prepayments and accrued income		-	3,750
Cash at bank		169,900	63,289
		<u>942,211</u>	<u>811,187</u>
CREDITORS			
Amounts falling due within one year	3	<u>280,670</u>	<u>174,362</u>
NET CURRENT ASSETS		<u>661,541</u>	<u>636,825</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>772,872</u>	<u>721,844</u>
CREDITORS			
Amounts falling due after more than one year		<u>11,756</u>	<u>18,245</u>
NET ASSETS		<u><u>761,116</u></u>	<u><u>703,599</u></u>
CAPITAL AND RESERVES			
Called up share capital	4	20,615	20,615
Share premium		18,224	18,224
Profit and loss account		<u>722,277</u>	<u>664,760</u>
SHAREHOLDERS' FUNDS		<u><u>761,116</u></u>	<u><u>703,599</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

The financial statements were approved by the Board of Directors on 31 OCT 2008 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 2008

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 2007)

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 are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

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

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate

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 2008

2 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1st July 2007	300,462
Additions	71,538
Disposals	(37,110)
At 30th June 2008	334,890
DEPRECIATION	
At 1st July 2007	215,443
Charge for year	40,976
Eliminated on disposal	(32,860)
At 30th June 2008	223,559
NET BOOK VALUE	
At 30th June 2008	111,331
At 30th June 2007	85,019

3 CREDITORS

Creditors include an amount of £44,929 (2007 - £36,791) for which security has been given

4 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value	2008 £	2007 £
10,000,000	Ordinary	01	100,000	100,000
Allotted, issued and fully paid Number	Class	Nominal value	2008 £	2007 £
2,061,517	Ordinary	01	20,615	20,615