

REGISTERED NUMBER: 2213855 (England and Wales)

Abbreviated Accounts for the year ended 30th June 2004

for

Aber Instruments Limited



Aber Instruments Limited

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for the year ended 30th June 2004**

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Aber Instruments Limited
Company Information
for the year ended 30th June 2004

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
Registered Auditors
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 on pages three to five, together with the full financial statements of the company for the year ended 30th June 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 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

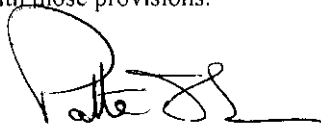
The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and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



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

Date: 19/11/04

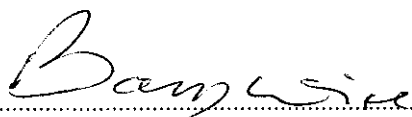
Aber Instruments Limited

**Abbreviated Balance Sheet
30th June 2004**

	Notes	2004 £	2003 £
FIXED ASSETS			
Tangible assets	2	74,009	61,478
CURRENT ASSETS			
Stocks		356,009	326,983
Debtors		331,610	287,022
Cash at bank		126,417	152,449
		<u>814,036</u>	<u>766,454</u>
CREDITORS			
Amounts falling due within one year	3	<u>117,629</u>	<u>93,601</u>
NET CURRENT ASSETS		<u>696,407</u>	<u>672,853</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>770,416</u></u>	<u><u>734,331</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>731,577</u>	<u>695,492</u>
SHAREHOLDERS' FUNDS		<u><u>770,416</u></u>	<u><u>734,331</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.

ON BEHALF OF THE BOARD:



- Director

Approved by the Board on 9 Nov 2004

The notes form part of these abbreviated accounts

Aber Instruments Limited

**Notes to the Abbreviated Accounts
for the year ended 30th June 2004**

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 June 2002).

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.

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 2004**

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1st July 2003	207,766
Additions	46,893
Disposals	(17,811)
	<u>236,848</u>
At 30th June 2004	
DEPRECIATION	
At 1st July 2003	146,289
Charge for year	31,967
Eliminated on disposal	(15,417)
	<u>162,839</u>
At 30th June 2004	
NET BOOK VALUE	
At 30th June 2004	<u>74,009</u>
At 30th June 2003	<u>61,477</u>

3. CREDITORS

The following secured debts are included within creditors:

	2004 £	2003 £
Bank overdraft	<u>39,019</u>	<u>9,352</u>

4. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	2004 £	2003 £
10,000,000	Ordinary	.01	<u>100,000</u>	<u>100,000</u>
			<u>100,000</u>	<u>100,000</u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2004 £	2003 £
2,061,517	Ordinary	.01	<u>20,615</u>	<u>20,615</u>