

Company Registration number 03534103 England and Wales



ENERTEL LIMITED

Abbreviated Accounts

For the year ended 30 September 2005



A17
COMPANIES HOUSE 21/03/2006

A15
COMPANIES HOUSE 11/03/2006

ENERTEL LIMITED

Financial statements for the year ended 30 September 2005

Contents	Pages
Independent Auditors' report	1
Balance sheet	2
Notes to the financial statements	3-3

ENERTEL LIMITED

Independent auditors' report to Enertel Limited under section 247B of the Companies Act 1985

We have examined the abbreviated accounts on pages 2 to 3, together with the financial statements of the company for the year ended 30 September 2005 prepared under section 226 of the Companies Act 1985.

Respective responsibilities of directors and auditors


The director 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 and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report my opinion to you.

Basis of opinion

We have carried out such procedures as 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 have been 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 in accordance with section 246(5) and (6) of the Companies Act, and the abbreviated accounts on pages 2 to 3 are properly prepared in accordance with those provisions.



**Robson
Registered Auditors and
Chartered Accountants**

BEVERLEY

6 March 2006

ENERTEL LIMITED

Abbreviated balance sheet as at 30 September 2005

	Notes	2005 £	Unaudited 2004 £
Current assets			
Debtors		43,480	254,798
Cash at bank and in hand		29	49
		<u>43,509</u>	<u>254,847</u>
Creditors: amounts falling due within one year		<u>(43,409)</u>	<u>(254,521)</u>
Net current assets		<u>100</u>	<u>326</u>
Total assets less current liabilities		<u>100</u>	<u>326</u>
Capital and reserves			
Called up share capital	2	100	100
Deficit on profit and loss account		-	226
Shareholder's funds		<u>100</u>	<u>326</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within part VII of the Companies Act 1985 and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Approved by the board of directors on 24 February 2006 and signed on its behalf.

 M HOLT - Director

The notes on pages 3 to 3 form part of these financial statements.

ENERTEL LIMITED

Notes to the abbreviated accounts for the year ended 30 September 2005

1 Accounting policies

a) Basis of accounting

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

The company has taken advantage of the exemption, conferred by Financial Reporting Standard 1, from presenting a cash flow statement as it qualifies as a small company.

b) Turnover

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

c) Stocks

Stock and work in progress is valued at the lower of cost and estimated net realisable value.

Cost of raw materials is determined on the first in first out basis. In the case of work in progress and finished goods, cost includes all direct expenditure and production overheads based on the normal level of activity. Net realisable value is the price at which the stock can be released in the normal course of business, less further costs to completion of sale.

d) Deferred taxation

Deferred taxation is provided under the liability method in respect of all material timing differences between the profits as computed for taxation purposes and the profits as stated in the financial statements.

e) Hire purchase and lease transactions

Assets acquired under hire purchase agreements and finance leases are capitalised in the balance sheet and are depreciated in accordance with the company's normal policy. The outstanding liabilities under such agreements less interest not yet due are included in creditors. Interest on such agreements is charged to the profit and loss account over the term of each agreement and represents a constant proportion of the balance of capital repayments outstanding.

Rentals under operating leases are charged to the profit and loss account as they fall due.

2 Called-up share capital

	2005 £	Unaudited 2004 £
Authorised		
Equity shares:		
Ordinary shares of £1 each	<u>100</u>	<u>100</u>
Allotted, called up and fully paid		
Equity shares:		
Ordinary shares of £1 each	<u>100</u>	<u>100</u>