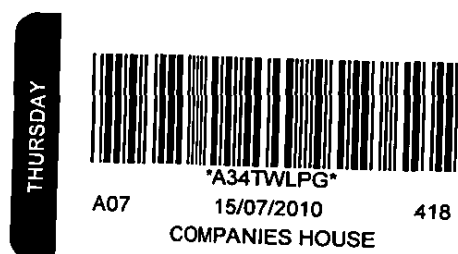


Registered number  
1697400

Espera - Scales Ltd  
Abbreviated Accounts  
31 December 2009



**Espera - Scales Ltd**  
**Independent auditors' Report**

**Independent auditors' report to Espera - Scales Limited**  
**under section 449 of the Companies Act 2006**

We have examined the abbreviated accounts which comprise the Abbreviated Balance Sheet and the related notes, together with the full accounts of the company for the year ended 31st December 2009 prepared under section 396 of the Companies Act 2006

This report is made solely to the company's members, as a body, in accordance with Section 495 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

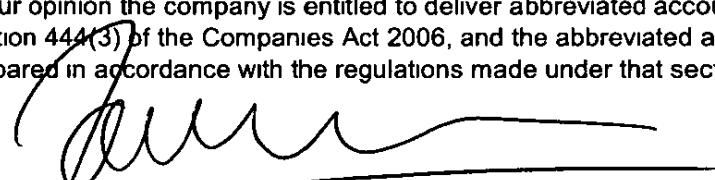
**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we considered necessary to confirm, by reference to the full accounts, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



Thomas William McManners BSc ACA ACMI  
(Senior Statutory Auditor)  
for and on behalf of TTCA Ltd  
Chartered Accountants and Statutory Auditors  
10 February 2010

269 Farnborough Road  
Farnborough  
Hampshire  
GU14 7LY

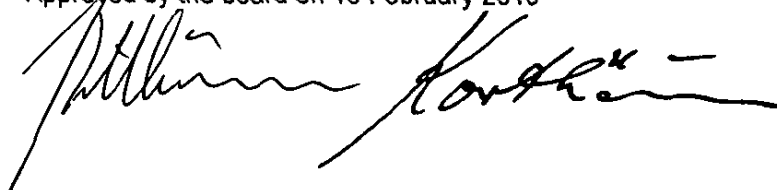
Abbreviated **Espera - Scales Ltd**  
**Balance Sheet**  
**as at 31 December 2009**

|   | Notes | 2009<br>£      | 2008<br>£      |
|---|-------|----------------|----------------|
| <b>Fixed assets</b>                                   |       |                |                |
| Tangible assets                                       | 4     | 18,673         | 16,375         |
| <b>Current assets</b>                                 |       |                |                |
| Stock   |       | 202,827        | 255,933        |
| Debtors   | 5     | 120,015        | 108,592        |
| Cash at bank and in hand                              |       | 47,935         | 109,477        |
|   |       | <u>370,777</u> | <u>474,002</u> |
| <b>Creditors: amounts falling due within one year</b> | 6     | (203,638)      | (347,734)      |
| <b>Net current assets</b>                             |       | <u>167,139</u> | <u>126,268</u> |
| <b>Total assets less current liabilities</b>          |       | <u>185,812</u> | <u>142,643</u> |
| <b>Provision for Liabilities</b>                      | 7     | (5,710)        | (11,005)       |
| <b>Net assets</b>                                     |       | <u>180,102</u> | <u>131,638</u> |
| <b>Capital and reserves</b>                           |       |                |                |
| Called up share capital                               | 8     | 50,000         | 50,000         |
| Profit and loss account                               | 9     | 130,102        | 81,638         |
| <b>Shareholders' funds</b>                            |       | <u>180,102</u> | <u>131,638</u> |

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and the Financial Reporting Standard for Smaller Entities (Effective April 2008)

M Korthauer  
 Director

Approved by the board on 10 February 2010



**Espera - Scales Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2009**

**1 Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**Turnover**

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts

**Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

|                          |                                 |
|--------------------------|---------------------------------|
| Improvements to property | Straight line over 3 to 5 years |
| Fixtures and Fittings    | Straight line over 3 to 5 years |
| Motor vehicles           | Straight line over 3 years      |

**Stocks**

Stock is valued at the lower of cost and net realisable value

**Deferred taxation**

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

**Foreign currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

**Leasing and hire purchase commitments**

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

**Pensions**

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**Provisions**

Provision is made for first year warranty cost in respect of machines sold during the year at 10% of cost price calculated on a prorata basis.

**Espera - Scales Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2009**

**2 Tangible fixed assets**

£

**Cost**

|                   |         |
|-------------------|---------|
| At 1 January 2009 | 190,386 |
| Additions         | 12,170  |
| Disposals         | (8,060) |

|                     |                |
|---------------------|----------------|
| At 31 December 2009 | <u>194,496</u> |
|---------------------|----------------|

**Depreciation**

|                     |         |
|---------------------|---------|
| At 1 January 2009   | 174,011 |
| Charge for the year | 9,872   |
| On disposals        | (8,060) |

|                     |                |
|---------------------|----------------|
| At 31 December 2009 | <u>175,823</u> |
|---------------------|----------------|

**Net book value**

|                     |               |
|---------------------|---------------|
| At 31 December 2009 | <u>18,673</u> |
|---------------------|---------------|

|                     |               |
|---------------------|---------------|
| At 31 December 2008 | <u>16,375</u> |
|---------------------|---------------|

**3 Share capital**

**2009**

**2008**

£

£

Authorised

Ordinary shares of £1 each

50,000

50,000

**2009**

**2008**

**2009**

**2008**

**No**

**No**

£

£

Allotted, called up and fully paid

Ordinary shares of £1 each

50,000

50,000

50,000

50,000