Registration number SC213966

Scotlight Commercial Lighting Ltd

Abbreviated accounts

for the year ended 31 January 2006



Scotlight Commercial Lighting Ltd

Accountants' report on the unaudited financial statements to the directors of Scotlight Commercial Lighting Ltd

In accordance with our engagement letter, and in order to assist you to fulfil your duties under the Companies Act 1985, we have prepared the accounts of the company set out on pages 2 to 6 ,from the accounting records and information and explanations supplied to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement Our work has been undertaken to enable us to prepare the accounts on behalf of the Company's Board of Directors 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 Board of Directors, as a body, for our work or for this report

We have carried out this engagement in accordance with the best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the institute relating to members undertaking the preparation of accounts.

You have acknowledged on the balance sheet for the year ended 31 January 2006 your duty to ensure that the company has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 1985 You consider that the company is exempt from the statutory requirement for an audit for the year

We have not been instructed to carry out an audit of the accounts For this reason we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts

Ian J Brown & Co
Chartered Accountants
4 Lothian Street
Dalkeith
Midlothian

EH22 1DS

Date: 1 November 2006

Scotlight Commercial Lighting Ltd

Abbreviated balance sheet
as at 31 January 2006

	Notes	2006 £	2006 £	2005 £	2005 £
Fixed assets					
Tangible assets	2		9,600		6,440
Current assets					
Stocks		62,917		53,514	
Debtors		8,739		13,170	
Cash at bank and in hand		369		217	
		72,025		66,901	
Creditors: amounts falling due within one year		(54,192)		(60,868)	
Net current assets			17,833		6,033
Total assets less current liabilities			27,433		12,473
Creditors: amounts falling due after more than one year			(17,004)		(6,848)
Net assets			10,429		5,625
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			10,329		5,525
Shareholders' funds			10,429		5,625

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet

The notes on pages 4 to 6 form an integral part of these financial statements.

Scotlight Commercial Lighting Ltd

Abbreviated balance sheet (continued)

Directors' statements required by Section 249B(4)
for the year ended 31 January 2006

In approving these abbreviated accounts as directors of the company we hereby confirm

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ,

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 January 2006 and

(c) that we acknowledge our responsibilities for.

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company

These abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The abbreviated accounts were approved by the Board on 1 November 2006 and signed on its behalf by

Tom Fraser
Director

The notes on pages 4 to 6 form an integral part of these financial statements.

Scotlight Commercial Lighting Ltd

Notes to the abbreviated financial statements
for the year ended 31 January 2006

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002)

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows·

Plant and machinery	25% Reducing Balance
Fixtures, fittings and equipment	25% Reducing Balance
Motor vehicles	25% Reducing Balance

1.4. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives Obligations under such agreements are included in creditors net of the finance charge allocated to future periods The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period

1.5. Stock

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

continued

1.6. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold,

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable,

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

2. Fixed assets

	Tangible fixed assets £
Cost	
At 1 February 2005	9,412
Additions	6,360
At 31 January 2006	15,772
Depreciation	
At 1 February 2005	2,972
Charge for year	3,200
At 31 January 2006	6,172
Net book values	
At 31 January 2006	9,600
At 31 January 2005	6,440

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3. Share capital	2006 £	2005 £
Authorised		
100 Ordinary shares of 1 each	100	100
Allotted, called up and fully paid		
100 Ordinary shares of 1 each	100	100

4. Transactions with directors

During the year Mr Fraser (director) made an interest free loan to the company which is repayable on demand The maximum amount of this loan during the year was £17004 with £17004 outstanding at the balance sheet date