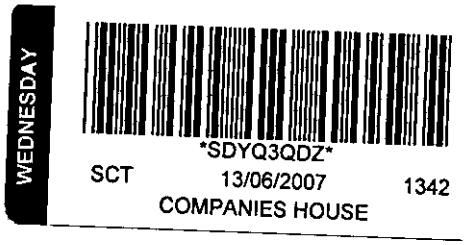
Registration number SC213966

Scotlight Commercial Lighting Ltd

Abbreviated accounts

for the year ended 31 January 2007



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 5 ,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 anyoneother 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 2007 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 June 2007

Scotlight Commercial Lighting Ltd

Abbreviated balance sheet
as at 31 January 2007

	Notes	2007 £	2007 £	2006 £	2006 £
Fixed assets					
Tangible assets	2		12,844		9,600
Current assets					
Stocks		64,623		62,917	
Debtors		19,841		8,739	
Cash at bank and in hand		369		369	
		84,833		72,025	
Creditors: amounts falling due within one year		(61,717)		(54,192)	
Net current assets			23,116		17,833
Total assets less current liabilities			35,960		27,433
Creditors: amounts falling due after more than one year			(21,473)		(17,004)
Net assets			14,487		10,429
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			14,387		10,329
Shareholders' funds			14,487		10,429

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 5 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 2007

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 2007 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 June 2007 and signed on its behalf by

Tom Fraser
Director

Scotlight Commercial Lighting Ltd

Notes to the abbreviated financial statements
for the year ended 31 January 2007

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

2. Fixed assets	Tangible fixed assets £
Cost	
At 1 February 2006	15,772
Additions	7,525
At 31 January 2007	23,297
Depreciation	
At 1 February 2006	6,172
Charge for year	4,281
At 31 January 2007	10,453
Net book values	
At 31 January 2007	12,844
At 31 January 2006	9,600

3. Share capital	2007 £	2006 £
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 T Fraser (director), Mr A Fraser and Mrs Fraser (director) made interest free loans to the company which are repayable on demand The maximum amount of the loans during the year was £23043, £3300 and £1600 respectively With £21472, £3300 and £1600 outstanding at the balance sheet date