

Registered Number 04342509

SPECTRUM - E H C S LIMITED

Abbreviated Accounts

31 December 2015

Abbreviated Balance Sheet as at 31 December 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
Fixed assets			
Tangible assets	2	726	798
		<u>726</u>	<u>798</u>
Current assets			
Debtors		24,100	60,246
Cash at bank and in hand		151,717	88,801
		<u>175,817</u>	<u>149,047</u>
Creditors: amounts falling due within one year		(72,152)	(44,368)
Net current assets (liabilities)		<u>103,665</u>	<u>104,679</u>
Total assets less current liabilities		<u>104,391</u>	<u>105,477</u>
Provisions for liabilities		(145)	(160)
Total net assets (liabilities)		<u>104,246</u>	<u>105,317</u>
Capital and reserves			
Called up share capital	3	1,000	1,000
Profit and loss account		103,246	104,317
Shareholders' funds		<u>104,246</u>	<u>105,317</u>

- For the year ending 31 December 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 1 March 2016

And signed on their behalf by:

D J Osmer, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2015**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective January 2015.

Turnover policy

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

Tangible assets depreciation policy

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & fittings - 33.3% straight line

Office equipment - 33.3% straight line

Other accounting policies

Deferred taxation:

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as 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 assets and liabilities are calculated at the tax rates expected to be effective at the time of the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

Foreign currencies:

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Profit and loss account.

2 Tangible fixed assets

Cost

At 1 January 2015	18,970
Additions	575
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2015	<u>19,545</u>

Depreciation

At 1 January 2015	18,172
Charge for the year	647
On disposals	-
At 31 December 2015	<u>18,819</u>

Net book values

At 31 December 2015	<u>726</u>
At 31 December 2014	<u>798</u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
5,000 Ordinary shares of £0.10 each	500	500
5,000 A Ordinary shares of £0.10 each	500	500

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