

COMPANY REGISTRATION NUMBER 06885107

SPECTRUM MEP CONSULTING LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
29 APRIL 2015



ALEXANDER KNIGHT & CO LIMITED

Chartered Accountants
Manchester Business Park
3000 Aviator Way
Manchester
M22 5TG

SPECTRUM MEP CONSULTING LIMITED

ABBREVIATED ACCOUNTS

PERIOD FROM 1 MAY 2014 TO 29 APRIL 2015

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SPECTRUM MEP CONSULTING LIMITED

ABBREVIATED BALANCE SHEET

29 APRIL 2015

	Note	29 Apr 15 £	£	30 Apr 14 £
CURRENT ASSETS				
Debtors		11,691		38,504
Cash at bank and in hand		2,480		7,770
		<u>14,171</u>		<u>46,274</u>
CREDITORS: Amounts falling due within one year		<u>12,541</u>		<u>54,277</u>
NET CURRENT ASSETS/(LIABILITIES)			<u>1,630</u>	<u>(8,003)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,630</u>	<u>(8,003)</u>
 CAPITAL AND RESERVES				
Called up equity share capital	2		180	180
Profit and loss account			<u>1,450</u>	<u>(8,183)</u>
SHAREHOLDERS' FUNDS/(DEFICIT)			<u>1,630</u>	<u>(8,003)</u>

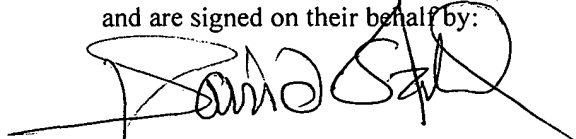
For the period from 1 May 2014 to 29 April 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 19/11/15, and are signed on their behalf by:



S D Stafford
Director

Company Registration Number: 06885107

The notes on page 2 form part of these abbreviated accounts.

SPECTRUM MEP CONSULTING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 1 MAY 2014 TO 29 APRIL 2015

1. ACCOUNTING POLICIES

Basis of accounting

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

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the period, exclusive of Value Added Tax.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. SHARE CAPITAL

Allotted, called up and fully paid:

	29 Apr 15		30 Apr 14	
	No	£	No	£
Ordinary shares of £1 each	180	180	180	180