

Abbreviated Unaudited Accounts
for the Year Ended 30 June 2006
for
Spectral Limited

FRIDAY



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15/12/2006
COMPANIES HOUSE

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for the Year Ended 30 June 2006**

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Spectral Limited

**Company Information
for the Year Ended 30 June 2006**

DIRECTOR:

R Goodrick

SECRETARY:

Mrs S Goodrick

REGISTERED OFFICE:

5, Normandy Drive
East Preston
Littlehampton
West Sussex
BN16 1LT

REGISTERED NUMBER:

853431 (England and Wales)

ACCOUNTANTS:

Calder & Co
Accountants
5 Normandy Drive
East Preston
Littlehampton
West Sussex
BN16 1LT

Abbreviated Balance Sheet
30 June 2006

	Notes	30.6.06 £	30.6.05 £
FIXED ASSETS			
Tangible assets	2	1,510	1,615
CURRENT ASSETS			
Stocks		13,895	730
Debtors		13,024	40,970
Cash at bank		13,022	6,464
		<u>39,941</u>	<u>48,164</u>
CREDITORS			
Amounts falling due within one year		<u>21,561</u>	<u>29,284</u>
NET CURRENT ASSETS		<u>18,380</u>	<u>18,880</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>19,890</u>	<u>20,495</u>
CAPITAL AND RESERVES			
Called up share capital	3	1,000	1,000
Profit and loss account		<u>18,890</u>	<u>19,495</u>
SHAREHOLDERS' FUNDS		<u>19,890</u>	<u>20,495</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 June 2006.

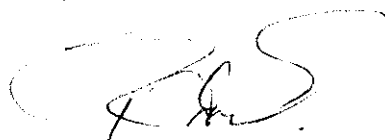
The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2006 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the director on 11 December 2006 and were signed by:



R Goodrick - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Year Ended 30 June 2006**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 July 2005	13,618
Additions	395
	<hr/>
At 30 June 2006	14,013
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DEPRECIATION	
At 1 July 2005	12,003
Charge for year	500
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At 30 June 2006	12,503
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NET BOOK VALUE	
At 30 June 2006	1,510
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At 30 June 2005	1,615
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3. CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.6.06 £	30.6.05 £
1,000	Ordinary	£1	1,000	1,000
			<hr/>	<hr/>