**Registered Number 00853431**

# SPECTRAL LIMITED

**Abbreviated Accounts**

**30 June 2008**

**SPECTRAL LIMITED** **Registered Number 00853431**

**Balance Sheet as at 30 June 2008**

| | Notes | **2008** | | **2007** | |
|---|---|---|---|---|---|
| | | **£** | **£** | **£** | **£** |
| **Fixed assets** | | | | | |
| Tangible | 2 | | 851 | | 1,135 |
| Total fixed assets | | | 851 | | 1,135 |
| **Current assets** | | | | | |
| Stocks | | 1,000 | | 1,000 | |
| Debtors | | 4,317 | | 6,341 | |
| Cash at bank and in hand | | 4,854 | | 13,741 | |
| Total current assets | | 10,171 | | 21,082 | |
| **Creditors: amounts falling due within one year** | | (1,961) | | (9,075) | |
| Net current assets | | | 8,210 | | 12,007 |
| Total assets less current liabilities | | | 9,061 | | 13,142 |
| Total net Assets (liabilities) | | | 9,061 | | 13,142 |
| **Capital and reserves** | | | | | |
| Called up share capital | | | 1,000 | | 1,000 |
| Profit and loss account | | | 8,061 | | 12,142 |
| Shareholders funds | | | 9,061 | | 13,142 |

a. For the year ending 30 June 2008 the company was entitled to exemption under section 249A(1) of the Companies Act 1985.
b. The members have not required the company to obtain an audit in accordance with section 249B(2) of the Companies Act 1985
c. The directors acknowledge their responsibility for:
    i. ensuring the company keeps accounting records which comply with Section 221; and
    ii. preparing accounts 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 financial year, in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
d. The accounts have been prepared in accordance with the special provisions in Part VII of the Companies Act 1985 relating to small companies

Approved by the board on 29 April 2009

And signed on their behalf by:
R C Goodrick, Director

## Notes to the abbreviated accounts

For the year ending 30 June 2008

1 **Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Small Entities (effective January 2005)

**Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

| | |
|---|---|
| Plant and Machinery | 25.00% Reducing Balance |
| Fixtures and Fittings | 25.00% Reducing Balance |

2 **Tangible fixed assets**

| | |
|---|---|
| Cost | **£** |
| At 30 June 2007 | 14,013 |
| additions | |
| disposals | |
| revaluations | |
| transfers | |
| At 30 June 2008 | 14,013 |
| | |
| Depreciation | |
| At 30 June 2007 | 12,878 |
| Charge for year | 284 |
| on disposals | |
| At 30 June 2008 | 13,162 |
| | |
| Net Book Value | |
| At 30 June 2007 | 1,135 |
| At 30 June 2008 | 851 |