

Abbreviated Unaudited Accounts for the Year Ended 28 February 2014

for

Spectral Edge Ltd

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for the Year Ended 28 February 2014

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Spectral Edge Ltd

Company Information
for the Year Ended 28 February 2014

DIRECTORS:

Professor G D Finlayson
Ms V C Jolliffe
Dr G A Pope
Dr R E M Swann

REGISTERED OFFICE:

c/o University of East Anglia
The Registry Norwich Research Park
Earlham Road
Norwich
Norfolk
NR4 7TJ

REGISTERED NUMBER:

07538488 (England and Wales)

ACCOUNTANTS:

Max Accountants Ltd
25A Burley Road
Oakham
Rutland
LE15 6DH

Abbreviated Balance Sheet
28 February 2014

	Notes	28.2.14 £	28.2.13 £
CURRENT ASSETS			
Debtors		12,560	100
Cash at bank		<u>10,744</u>	<u>13,872</u>
		23,304	13,972
CREDITORS			
Amounts falling due within one year		<u>29,687</u>	<u>5,280</u>
NET CURRENT (LIABILITIES)/ASSETS		<u>(6,383)</u>	<u>8,692</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(6,383)</u>	<u>8,692</u>
CAPITAL AND RESERVES			
Called up share capital	2	147	140
Share premium		44,953	19,959
Profit and loss account		<u>(51,483)</u>	<u>(11,407)</u>
SHAREHOLDERS' FUNDS		<u>(6,383)</u>	<u>8,692</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 10 October 2014 and were signed on its behalf by:

Dr R E M Swann - Director

Notes to the Abbreviated Accounts
for the Year Ended 28 February 2014

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 April 2008).

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	28.2.14 £	28.2.13 £
1,465	Ordinary	£0.10	<u>147</u>	<u>140</u>

63 Ordinary shares of £0.10 each were allotted as fully paid at a premium of £396.725 per share during the year.

After the year end and before the date of this report 100 ordinary shares of £0.10 each were allotted as fully paid at a premium of £374.15 per share, and 668 ordinary A shares of £0.10 each were allotted as fully paid at a premium of £374.15 per share.

Spectral Edge Ltd

Report of the Accountants to the Directors of
Spectral Edge Ltd

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 28 February 2014 set out on pages nil to nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Max Accountants Ltd
25A Burley Road
Oakham
Rutland
LE15 6DH

Date:

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.