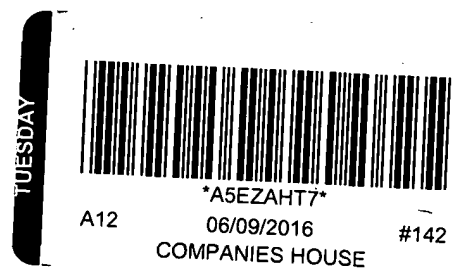


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**SPECTRAL EFFICIENCY LIMITED**

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**UNAUDITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**



**SPECTRAL EFFICIENCY LIMITED**  
**REGISTERED NUMBER: 06845136**

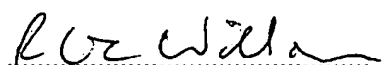
**ABBREVIATED BALANCE SHEET**  
**AS AT 31 DECEMBER 2015**

	Note	£	2015 £	£	2014 £
<b>FIXED ASSETS</b>					
Tangible assets	2		4		142
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		23,555		22,772	
<b>CREDITORS:</b> amounts falling due within one year		(1,578)		(2,401)	
<b>NET CURRENT ASSETS</b>			<b>21,977</b>		<b>20,371</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>21,981</b>		<b>20,513</b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		1		1
Profit and loss account			21,980		20,512
<b>SHAREHOLDERS' FUNDS</b>			<b>21,981</b>		<b>20,513</b>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2015 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by:



**Dr Richard Guy Carrington Williams**  
Director

Date: 29 June 2016

The notes on pages 2 to 3 form part of these financial statements.

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## SPECTRAL EFFICIENCY LIMITED

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### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

##### 1.2 Turnover

Turnover comprises revenue recognised by the company in respect of nat sciences and engineering related goods and services supplied during the year.

##### 1.3 Tangible fixed assets and depreciation

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:

Office equipment - 25% straight line

##### 1.4 Research and development

Development costs are capitalised within intangible assets where they can be identified with a specific product or project anticipated to produce future benefits, and are amortised on the straight line basis over the anticipated life of the benefits arising from the completed product or project.

Deferred research and development costs are reviewed annually, and where future benefits are deemed to have ceased or to be in doubt, the balance of any related research and development is written off to the Profit and loss account.

#### 2. TANGIBLE FIXED ASSETS

	£
<b>Cost</b>	
At 1 January 2015 and 31 December 2015	<u>2,557</u>
<b>Depreciation</b>	
At 1 January 2015	2,415
Charge for the year	<u>138</u>
At 31 December 2015	<u>2,553</u>
<b>Net book value</b>	
At 31 December 2015	<u><u>4</u></u>
At 31 December 2014	<u><u>142</u></u>

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**SPECTRAL EFFICIENCY LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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**3. SHARE CAPITAL**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>		
1 Ordinary share of £1	<b>1</b>	<b>1</b>