
SPECTRAL EFFICIENCY LIMITED

UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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SPECTRAL EFFICIENCY LIMITED

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SPECTRAL EFFICIENCY LIMITED
REGISTERED NUMBER: 06845136

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand	21,997	22,085	
	<u>21,997</u>	<u>22,085</u>	
Total assets less current liabilities		21,997	22,085
Net assets		<u>21,997</u>	<u>22,085</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		21,996	22,084
		<u>21,997</u>	<u>22,085</u>


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

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to entities subject to the micro-entities' regime.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:


.....
Dr Richard Guy Carrington Williams
Director

Date: 31 March 2022

The notes on page 2 form part of these financial statements.

SPECTRAL EFFICIENCY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. General Information

Spectral Efficiency Limited is a company limited by shares incorporated in England and Wales within the United Kingdom. The address of the registered office is 1 Richmond Court, 7 Pennyroyal Drive, West Drayton, UB7 9FF

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 105 the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	25% straight line
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

3. Employees

The average monthly number of employees, including the director, who did not get paid during the year was as follows:

	2021 No.	2020 No.
Director	1	1