Registration number: 09725513

Spektra Surfacing Specialists Limited

Unaudited Abbreviated Accounts

for the Period from 10 August 2015 to 31 August 2016

Hargreaves Brown & Benson
Chartered Accountants
1 Bond Street
Colne
Lancashire
BB8 9DG

Spektra Surfacing Specialists Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of Spektra Surfacing Specialists Limited for the Period Ended 31 August 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Spektra Surfacing Specialists Limited for the period ended 31 August 2016 set out on pages 4 to 10 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Spektra Surfacing Specialists Limited , as a body . Our work has been undertaken solely to prepare for your approval the accounts of Spektra Surfacing Specialists Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation . To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Spektra Surfacing Specialists Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Spektra Surfacing Specialists Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Spektra Surfacing Specialists Limited. You consider that Spektra Surfacing Specialists Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Spektra Surfacing Specialists Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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Hargreaves Brown & Benson
Chartered Accountants
1 Bond Street
Colne
Lancashire
BB8 9DG
2 December 2016

Spektra Surfacing Specialists Limited
(Registration number: 09725513)
Abbreviated Balance Sheet at 31 August 2016

	Note	31 August 2016 £
Fixed assets		
Tangible fixed assets	2	7,996
Current assets		
Stocks		1,900
Debtors		29,169
Cash at bank and in hand		179
		31,248
Creditors: Amounts falling due within one year		(36,541)
Net current liabilities		(5,293)
Total assets less current liabilities		2,703
Creditors: Amounts falling due after more than one year		(2,000)
Provisions for liabilities		(201)
Net assets		502
Capital and reserves		
Called up share capital	4	1
Profit and loss account		501
Shareholders' funds		502

For the year ending 31 August 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 2 December 2016

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M r C P i c k l e s

Director

The notes on pages 3 to 5 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

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).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	15% reducing balance
Motor vehicles	15% reducing balance
Office equipment	15% reducing balance

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets £	Total £
Cost		
Additions	9,406	9,406
At 31 August 2016	9,406	9,406
Depreciation		
Charge for the period	1,410	1,410
At 31 August 2016	1,410	1,410
Net book value		
At 31 August 2016	7,996	7,996

3 Creditors

Creditors includes the following liabilities, on which security has been given by the company:

	31 August 2016 £
Amounts falling due within one year	16,012

4 Share capital

Allotted, called up and fully paid shares

	31 August 2016 No.	£
Ordinary share of £1 each	1	1

New shares allotted

During the period 1 Ordinary share having an aggregate nominal value of £1.00 was allotted for an aggregate consideration of £1 .00. The share was alloted in order to fund initial working capital .

5 Related party transactions

Director's advances and credits

	10 August 2015 to 31 August 2016 Advance/ Credit £	10 August 2015 to 31 August 2016 Repaid £
Mr C Pickles		
	25,298	19,400

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.