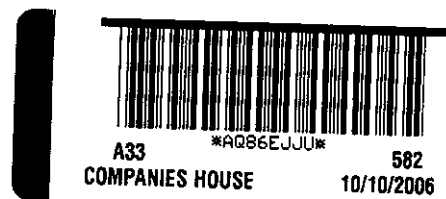


Registration number 3047327

Spectrum Training (Limited by Guarantee)

Abbreviated accounts

for the year ended 30 April 2006



Spectrum Training (Limited by Guarantee)

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Spectrum Training (Limited by Guarantee)

**Accountants' report on the unaudited financial statements to the directors of
Spectrum Training (Limited by Guarantee)**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 April 2006 set out on pages 2 to 4 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 supplied to us.

Chris Syrimis

Chris Syrimis & Co

**97 Judd Street
London WC1H 9JG**

Date: 11 September 2006

Spectrum Training (Limited by Guarantee)

**Abbreviated balance sheet
as at 30 April 2006**

	Notes	2006		2005	
		£	£	£	£
Cash at bank and in hand		4,331		1,968	
		<u>4,331</u>		<u>1,968</u>	
Creditors: amounts falling due within one year		(1,693)		(2,180)	
Net current assets/(liabilities)			<u>2,638</u>		<u>(212)</u>
Net assets/(liabilities)			<u>2,638</u>		<u>(212)</u>
Capital and reserves					
Profit and loss account			<u>2,638</u>		<u>(212)</u>
Members' funds			<u>2,638</u>		<u>(212)</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 4 form an integral part of these financial statements.

Spectrum Training (Limited by Guarantee)

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the year ended 30 April 2006**

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 30 April 2006 and


(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements 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 year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on 11 September 2006 and signed on its behalf by



Ms J Roth
Director

The notes on pages 4 to 4 form an integral part of these financial statements.

Spectrum Training (Limited by Guarantee)

**Notes to the abbreviated financial statements
for the year ended 30 April 2006**

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention .

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

2. Transactions with directors

The company operates from premises owned jointly by the directors of the company. During the year the directors charged the company £1,200 rent.(2005 £1,200)