

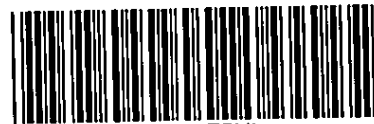
Registration number 3047327

Spectrum Training (Limited by Guarantee)

Abbreviated accounts

for the year ended 30 April 2009

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Spectrum Training (Limited by Guarantee)

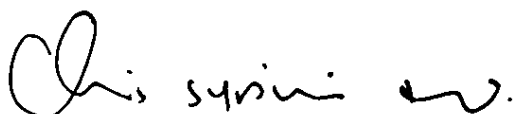
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Spectrum Training (Limited by Guarantee)

**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 2009 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.

A handwritten signature in black ink, appearing to read "Chris Syrimis" followed by a stylized flourish.

**Chris Syrimis & Co
Chartered Certified Accountants
97 Judd Street
London WC1H 9JG**

Date: 17 September 2009

Spectrum Training (Limited by Guarantee)

**Abbreviated balance sheet
as at 30 April 2009**

	Notes	2009		2008	
		£	£	£	£
Current assets					
Debtors		3,101		-	
Cash at bank and in hand		971		8,402	
		<u>4,072</u>		<u>8,402</u>	
Creditors: amounts falling due within one year		<u>(1,255)</u>		<u>(6,538)</u>	
Net current assets			<u>2,817</u>		<u>1,864</u>
Total assets less current liabilities			<u>2,817</u>		<u>1,864</u>
Net assets			<u><u>2,817</u></u>		<u><u>1,864</u></u>
Capital and reserves					
Profit and loss account			<u>2,817</u>		<u>1,864</u>
Shareholders' funds			<u><u>2,817</u></u>		<u><u>1,864</u></u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

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

Spectrum Training (Limited by Guarantee)

Abbreviated balance sheet (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 30 April 2009**

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 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 30 April 2009 ; and
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386 ; 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 393 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 have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The abbreviated accounts were approved by the Board on 17 September 2009 and signed on its behalf by



Ms J Roth
Director

The notes on page 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 2009

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

1.2. Turnover

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

1.3. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

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 £2,400 rent.(2008 £2,400)