

Registration number: SC308734

Spectrum Care & Support Service Limited

Abbreviated Accounts

for the Year Ended 30 September 2011

The Hansen Company
Chartered Accountants
The Old Forge
28 Field Road
Busby
Glasgow
G76 8SE

FRIDAY



SCT *S1C3KBHL* #326
COMPANIES HOUSE

Spectrum Care & Support Service Limited
Contents

Independent Auditors' Report	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3 to 4

Independent Auditor's Report to Spectrum Care & Support Service Limited
Under section 449 of the Companies Act 2006

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of Spectrum Care & Support Service Limited for the year ended 30 September 2011 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

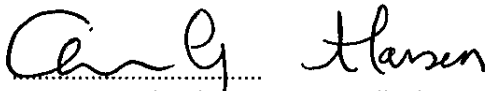
The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



Ann Hansen (Senior Statutory Auditor)

For and on behalf of The Hansen Company, Statutory Auditor

Chartered Accountants
The Old Forge
28 Field Road
Busby
Glasgow
G76 8SE

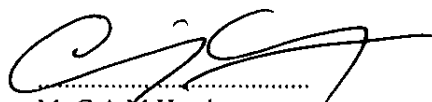
15 June 2012

Spectrum Care & Support Service Limited
(Registration number: SC308734)
Abbreviated Balance Sheet at 30 September 2011

	Note	2011 £	2010 £
Fixed assets			
Intangible fixed assets		258,959	275,914
Tangible fixed assets		<u>16,075</u>	<u>80,332</u>
		<u>275,034</u>	<u>356,246</u>
Current assets			
Debtors	3	126,669	115,687
Cash at bank and in hand		<u>90,226</u>	<u>44,766</u>
		216,895	160,453
Creditors: Amounts falling due within one year		<u>(143,760)</u>	<u>(185,393)</u>
Net current assets/(liabilities)		<u>73,135</u>	<u>(24,940)</u>
Total assets less current liabilities		348,169	331,306
Creditors: Amounts falling due after more than one year		<u>-</u>	<u>(57,724)</u>
Net assets		<u>348,169</u>	<u>273,582</u>
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		<u>348,167</u>	<u>273,580</u>
Shareholders' funds		<u>348,169</u>	<u>273,582</u>

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

Approved by the Board on 15 June 2012 and signed on its behalf by:



 Mr C A M Hendry
 Director

Spectrum Care & Support Service Limited
Notes to the Abbreviated Accounts for the Year Ended 30 September 2011

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 April 2008).

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

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

Asset class	Amortisation method and rate
Goodwill	20 years straight line

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
Motor vehicles	25% reducing balance
Office equipment	20% reducing balance
Land and buildings	4% reducing balance
Fixtures and fittings	25% reducing balance

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.

Spectrum Care & Support Service Limited

Notes to the Abbreviated Accounts for the Year Ended 30 September 2011

..... continued

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 October 2010	339,074	100,014	439,088
Additions	-	5,178	5,178
Disposals	-	(69,206)	(69,206)
At 30 September 2011	339,074	35,986	375,060
Depreciation			
At 1 October 2010	63,161	19,682	82,843
Charge for the year	16,954	6,924	23,878
Eliminated on disposals	-	(6,695)	(6,695)
At 30 September 2011	80,115	19,911	100,026
Net book value			
At 30 September 2011	258,959	16,075	275,034
At 30 September 2010	275,913	80,332	356,245

3 Debtors

Debtors includes £nil (2010 - £nil) receivable after more than one year.

4 Share capital

Allotted, called up and fully paid shares

	2011		2010	
	No.	£	No.	£
Ordinary of £1 each	2	2	2	2

5 Control

The company is controlled by ILS Group Limited .