

Registered number
04738935

Memoria Limited
Abbreviated Accounts
30 September 2006

MONDAY



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02/04/2007

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COMPANIES HOUSE

Memoria Limited
Abbreviated Balance Sheet
as at 30 September 2006

	Notes	2006 £	2005 £
Fixed assets			
Tangible assets	2	18,817	5,486
Current assets			
Debtors		28,040	-
Cash at bank and in hand		36	23,795
		<u>28,076</u>	<u>23,795</u>
Creditors: amounts falling due within one year		(165,970)	(110,235)
Net current liabilities		<u>(137,894)</u>	<u>(86,440)</u>
Total assets less current liabilities		<u>(119,077)</u>	<u>(80,954)</u>
Creditors: amounts falling due after more than one year		(435)	-
Net liabilities		<u><u>(119,512)</u></u>	<u><u>(80,954)</u></u>
Capital and reserves			
Called up share capital	3	1,000	1,000
Profit and loss account		(120,512)	(81,954)
Shareholders' funds		<u><u>(119,512)</u></u>	<u><u>(80,954)</u></u>

The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985, and
- (ii) preparing accounts 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 financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985

Director
Approved by the board on

22.12.2006

Memoria Limited
Notes to the Abbreviated Accounts
for the year ended 30 September 2006

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Plant and machinery	15% reducing balance
Motor vehicles	25% straight

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Going concern

The financial statements have been prepared on the going concern basis. The company is dependent on the continued support of the directors and these directors know of no reason to believe this support will be withdrawn and they therefore consider the going concern basis of these accounts is appropriate.

Memoria Limited
Notes to the Abbreviated Accounts
for the year ended 30 September 2006

2 Tangible fixed assets

£

Cost

At 1 October 2005

5,486

Additions

16,641

At 30 September 2006

22,127

Depreciation

Charge for the year

3,310

At 30 September 2006

3,310

Net book value

At 30 September 2006

18,817

At 30 September 2005

5,486

3 Share capital

2006

2005

£

£

Authorised

Ordinary shares of £1 each

1,000

1,000

2006

2005

2006

2005

No

No

£

£

Allotted, called up and fully paid

Ordinary shares of £1 each

1,000

1,000

1,000

1,000