

Registered number  
04738935

Memoria Limited  
Abbreviated Accounts  
30 September 2007

SATURDAY



A18 \*AELALY8A\* 233  
22/03/2008  
COMPANIES HOUSE

**Memoria Limited**  
**Abbreviated Balance Sheet**  
**as at 30 September 2007**

	Notes	2007 £	2006 £
<b>Fixed assets</b>			
Tangible assets	2	40,671	18,817
<b>Current assets</b>			
Debtors		105,020	28,040
Cash at bank and in hand		57,470	36
		<u>162,490</u>	<u>28,076</u>
<b>Creditors: amounts falling due within one year</b>		(307,290)	(165,970)
<b>Net current liabilities</b>		<u>(144,800)</u>	<u>(137,894)</u>
<b>Total assets less current liabilities</b>		<u>(104,129)</u>	<u>(119,077)</u>
<b>Creditors: amounts falling due after more than one year</b>		-	(435)
<b>Net liabilities</b>		<u>(104,129)</u>	<u>(119,512)</u>
<b>Capital and reserves</b>			
Called up share capital	3	1,000	1,000
Profit and loss account		(105,129)	(120,512)
<b>Shareholders' funds</b>		<u>(104,129)</u>	<u>(119,512)</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

AP-03-08

**Memoria Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 September 2007**

**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 2007)

***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
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***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 2007**

**2 Tangible fixed assets** **£**

**Cost**

At 1 October 2006 22,127

Additions 29,031

At 30 September 2007 51,158

**Depreciation**

At 1 October 2006 3,310

Charge for the year 7,177

At 30 September 2007 10,487

**Net book value**

At 30 September 2007 40,671

At 30 September 2006 18,817

**3 Share capital**

**2007**

**2006**

**£**

**£**

Authorised

Ordinary shares of £1 each

1,000

1,000

**2007**  
**No**

**2006**  
**No**

**2007**  
**£**

**2006**  
**£**

Allotted, called up and fully paid

Ordinary shares of £1 each

1,000

1,000

1,000

1,000