

REGISTERED NUMBER: 08399727 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28TH FEBRUARY 2018  
FOR  
SPOKEN MEMOIRS LTD

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FOR THE YEAR ENDED 28TH FEBRUARY 2018

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SPOKEN MEMOIRS LTD  
COMPANY INFORMATION  
FOR THE YEAR ENDED 28TH FEBRUARY 2018

**DIRECTORS:**

Ms J Stewart  
Ms S Hitchings

**REGISTERED OFFICE:**

56 North Way  
Lewes  
East Sussex  
BN7 1DJ

**REGISTERED NUMBER:**

08399727 (England and Wales)

**ACCOUNTANTS:**

James Todd & Co (Lewes) Limited  
Chartered Accountants  
The Mews  
St Nicholas Lane  
Lewes  
East Sussex  
BN7 2JZ

ABRIDGED BALANCE SHEET  
28TH FEBRUARY 2018

	Notes	28.2.18 £	£	28.2.17 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		124		165
<b>CURRENT ASSETS</b>					
Cash at bank		1,717		1,608	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>4,959</u>		<u>2,487</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(3,242)</u>		<u>(879)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(3,118)</u>		<u>(714)</u>
<b>RESERVES</b>					
Income and expenditure account			<u>(3,118)</u>		<u>(714)</u>
			<u>(3,118)</u>		<u>(714)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28th February 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 28th February 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

ABRIDGED BALANCE SHEET - continued  
28TH FEBRUARY 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 28th February 2018 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 13th November 2018 and were signed on its behalf by:

Ms S Hitchings - Director

Ms J Stewart - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28TH FEBRUARY 2018

1. **STATUTORY INFORMATION**

Spoken Memoirs Ltd is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, and are in sterling (£), which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

**Going concern**

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The directors therefore adopt the going concern basis of accounting in preparing the financial statements.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery etc                      - 25% on reducing balance

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28TH FEBRUARY 2018

2. **ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2017 - 2 ) .

4. **TANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1st March 2017	
and 28th February 2018	293
<b>DEPRECIATION</b>	
At 1st March 2017	128
Charge for year	41
At 28th February 2018	169
<b>NET BOOK VALUE</b>	
At 28th February 2018	124
At 28th February 2017	165

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.