

Registered Number: 09375053  
England and Wales

Unaudited Financial Statements  
for the year ended 31 March 2022  
for  
**SPOKE CONVERSATION LIMITED**

**SPOKE CONVERSATION LIMITED**

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## SPOKE CONVERSATION LIMITED

## Statement of Financial Position

As at 31 March 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Intangible fixed assets	3	7,632	6,922
Tangible fixed assets	4	119,370	28,403
		<b>127,002</b>	<b>35,325</b>
<b>Current assets</b>			
Debtors	5	227,369	94,133
Cash at bank and in hand		171,993	454,363
		<b>399,362</b>	<b>548,496</b>
<b>Creditors: amount falling due within one year</b>	6	(216,618)	(256,337)
<b>Net current assets</b>		<b>182,744</b>	<b>292,159</b>
<b>Total assets less current liabilities</b>		309,746	327,484
<b>Creditors: amount falling due after more than one year</b>	7	(70,000)	0
<b>Net assets</b>		<b>239,746</b>	<b>327,484</b>
<b>Capital and reserves</b>			
Called up share capital	8	50	100
Capital Redemption Reserve	9	50	0
Profit and loss account		239,646	327,384
<b>Shareholder's funds</b>		<b>239,746</b>	<b>327,484</b>

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the director on 22 December 2022 and were signed by:

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Tom Harvey  
Director

# SPOKE CONVERSATION LIMITED

## Notes to the Financial Statements

For the year ended 31 March 2022

### General Information

Spoke Conversation Limited is a private company, limited by shares, registered in England and Wales, registration number 09375053, registration address Crosby Court, 28 George Street, Birmingham, B3 1QG.

The presentation currency is £ sterling.

### 1. Accounting policies

#### Significant accounting policies

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the financial reporting standard applicable in the UK and Republic of Ireland (as applied to small entities by Section 1A of the standard)

#### Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

#### Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

The Company has transferred the significant risks and rewards of ownership to the buyer

The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

The amount of revenue can be measured reliably;

It is probable that the Company will receive the consideration due under the transaction; and

The costs incurred or to be incurred in respect of the transaction can be measured reliably.

#### Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

#### Deferred taxation

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

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date 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.

Current and deferred tax assets and liabilities are not discounted.

#### Intangible assets

Intangible assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

### Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	33% Straight Line
Fixtures and Fittings	33% Straight Line

### Debtors and creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in the other administrative expenses.

### Cash and cash equivalents

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

## 2. Average number of employees

Average number of employees during the year was 13 (2021 : 8).

## 3. Intangible fixed assets

Cost	Other £	Total £
At 01 April 2021	11,725	11,725
Additions	5,825	5,825
Disposals	-	-
At 31 March 2022	<b>17,550</b>	<b>17,550</b>
<b>Amortisation</b>		
At 01 April 2021	4,803	4,803
Charge for year	5,115	5,115
On disposals	-	-
At 31 March 2022	<b>9,918</b>	<b>9,918</b>
<b>Net book values</b>		
At 31 March 2022	<b>7,632</b>	<b>7,632</b>
At 31 March 2021	<b>6,922</b>	<b>6,922</b>

#### 4. Tangible fixed assets

Cost or valuation	Fixtures and Fittings	Computer Equipment	Total
	£	£	£
At 01 April 2021	17,431	103,906	121,337
Additions	59,735	73,603	133,338
Disposals	-	-	-
At 31 March 2022	<b>77,166</b>	<b>177,509</b>	<b>254,675</b>
<b>Depreciation</b>			
At 01 April 2021	16,542	76,392	92,934
Charge for year	10,458	31,913	42,371
On disposals	-	-	-
At 31 March 2022	<b>27,000</b>	<b>108,305</b>	<b>135,305</b>
<b>Net book values</b>			
Closing balance as at 31 March 2022	<b>50,166</b>	<b>69,204</b>	<b>119,370</b>
Opening balance as at 01 April 2021	<b>889</b>	<b>27,514</b>	<b>28,403</b>

#### 5. Debtors: amounts falling due within one year

	2022 £	2021 £
Trade Debtors	282,062	103,752
Other Debtors	(54,693)	(9,619)
	<b>227,369</b>	<b>94,133</b>

#### 6. Creditors: amount falling due within one year

	2022 £	2021 £
Trade Creditors	30,338	3,152
Bank Loans & Overdrafts	1,247	3,739
Taxation and Social Security	118,092	178,603
Other Creditors	66,941	70,843
	<b>216,618</b>	<b>256,337</b>

#### 7. Creditors: amount falling due after more than one year

	2022 £	2021 £
Other Creditors	70,000	0
	<b>70,000</b>	<b>0</b>

## 8. Share Capital

### Allotted, called up and fully paid

50 Class A shares of £1.00 each

2022 £	2021 £
50	50
<b>50</b>	<b>50</b>

## 9. Capital Redemption Reserve

Purchase of Own Shares (Nominal Value)

2022 £	2021 £
50	0
<b>50</b>	<b>0</b>

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.