

**REGISTERED NUMBER: 11261453 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 19 MARCH 2018 TO 31 MARCH 2019  
FOR  
MEMORIA 452 LIMITED**

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FOR THE PERIOD 19 MARCH 2018 TO 31 MARCH 2019

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**DIRECTORS:**

M A Hackney  
J C A H Hodgson  
H O P Hodgson

**REGISTERED OFFICE:**

Capital Building  
Tyndall Street  
Cardiff  
Caerdydd  
CF10 4AZ

**REGISTERED NUMBER:**

11261453 (England and Wales)

**ACCOUNTANTS:**

FLB Accountants LLP  
Chartered Accountants & Registered Auditors  
150 Wharfedale Road  
Winnersh Triangle  
Berkshire  
RG41 5RB

**BALANCE SHEET**  
**31 MARCH 2019**

|  | Notes | £                |
|--|-------|------------------|
| <b>CURRENT ASSETS</b>                        |       |                  |
| Stocks                                       |       | <b>231,596</b>   |
| Debtors                                      | 5     | <b>3</b>         |
|  |       | <b>231,599</b>   |
| <b>CREDITORS</b>                             |       |                  |
| Amounts falling due within one year          | 6     | <b>(232,596)</b> |
| <b>NET CURRENT LIABILITIES</b>               |       | <b>(997)</b>     |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <b>(997)</b>     |
| <b>CAPITAL AND RESERVES</b>                  |       |                  |
| Called up share capital                      |       | <b>3</b>         |
| Retained earnings                            |       | <b>(1,000)</b>   |
|  |       | <b>(997)</b>     |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2019 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 profit or loss 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)

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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

The financial statements were approved and authorised for issue by the Board of Directors on 25 November 2019 and were signed on its behalf by:

M A Hackney - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 19 MARCH 2018 TO 31 MARCH 2019**

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**1. STATUTORY INFORMATION**

Memoria 452 Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**Taxation**

Taxation for the period 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.

**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 period 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE PERIOD 19 MARCH 2018 TO 31 MARCH 2019**

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**3. ACCOUNTING POLICIES - continued**

**Financial instruments**

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like other accounts receivable and payable, loans from related parties.

Basic financial assets, which include debtors are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using effective interest method unless arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Financial assets are assessed for indicators of impairment at each reporting end date. any impairment loss is recognised in profit or loss.

Basic financial liabilities, including loans from related parties, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**4. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was NIL.

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Other debtors

£

3

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Other creditors

£

232,596

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.