

COMPANY REGISTRATION NUMBER 05319780

SPC VERLAG LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
31 DECEMBER 2013



SPC VERLAG LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2013

CONTENTS	PAGES
Independent auditor's report to the company	1
Abbreviated balance sheet	2
Notes to the abbreviated accounts	3

SPC VERLAG LIMITED

INDEPENDENT AUDITOR'S REPORT TO SPC VERLAG LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 3, together with the financial statements of SPC Verlag Limited for the year ended 31 December 2013 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

OPINION

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



SHANE THARBY (Senior Statutory Auditor)
For and on behalf of
STREETS AUDIT LLP
Chartered Accountants & Statutory Auditor

Charter House
62-64 Hills Road
Cambridge
CB2 1LA

26/2/14
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SPC VERLAG LIMITED

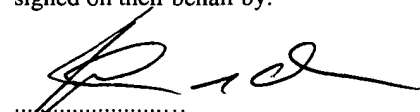
ABBREVIATED BALANCE SHEET

31 DECEMBER 2013

	Note	€	2013 €	€	2012 €
CURRENT ASSETS					
Debtors		426,760		274,505	
Cash at bank and in hand		126,361		9,778	
		553,121		284,283	
CREDITORS: Amounts falling due within one year		24,479		27,972	
NET CURRENT ASSETS			528,642		256,311
TOTAL ASSETS LESS CURRENT LIABILITIES			528,642		256,311
CREDITORS: Amounts falling due after more than one year			18,760		18,760
			509,882		237,551
CAPITAL AND RESERVES					
Called-up equity share capital	2		1,000		1,000
Profit and loss account			508,882		236,551
SHAREHOLDERS' FUNDS			509,882		237,551

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 25/9/16, and are signed on their behalf by:


.....
Mr J Delbridge

Company Registration Number: 05319780

The notes on page 3 form part of these abbreviated accounts.

SPC VERLAG LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2013

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Reporting currency

The accounts have been drawn up in Euros as the directors consider this to be the most appropriate currency based on the company's activities. The comparative figures have been converted from Sterling to Euros using the appropriate exchange rates.

Turnover

The turnover shown in the profit and loss account represents sales and work done during the year, exclusive of Value Added Tax. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Deferred taxation

Deferred tax is recognised in respect of all material timing differences that have originated but not yet reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or receive more, tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. SHARE CAPITAL

Allotted, called up and fully paid:

	2013		2012	
	No	€	No	€
Ordinary shares of €1 each	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>

3. ULTIMATE PARENT COMPANY

The immediate parent company is The School Planner Company Limited which holds 100% of the company's share capital. The ultimate parent company is Mimeo.com Inc, a company incorporated in the United States of America.