

Registered Number 05199476

ALIMENT LTD.

Abbreviated Accounts

31 August 2011

ALIMENT LTD.

Registered Number 05199476

Balance Sheet as at 31 August 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Tangible	2		<u>2,265</u>		<u>2,614</u>
Total fixed assets			2,265		2,614
Current assets					
Stocks		25,996		26,634	
Debtors		66,126		37,582	
Total current assets		<u>92,122</u>		<u>64,216</u>	
Creditors: amounts falling due within one year		(252,373)		(252,021)	
Net current assets			(160,251)		(187,805)
Total assets less current liabilities			<u>(157,986)</u>		<u>(185,191)</u>
Provisions for liabilities and charges			(333)		(391)
Total net Assets (liabilities)			(158,319)		(185,582)
Capital and reserves					
Called up share capital	3		200		200
Share premium account			74,925		74,925
Profit and loss account			<u>(233,444)</u>		<u>(260,707)</u>
Shareholders funds			<u>(158,319)</u>		<u>(185,582)</u>

- a. For the year ending 31 August 2011 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
- b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
- c. The directors acknowledge their responsibility for:
 - i. ensuring the company keeps accounting records which comply with Section 386; 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 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
- d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 18 May 2012

And signed on their behalf by:

Miss C R Crockett, Director

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 1068 of the Companies Act 2006.

Notes to the abbreviated accounts

For the year ending 31 August
2011

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 April 2008.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax. In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion. Fixed Assets All fixed assets are initially recorded at cost.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Office Equipment 15.00% Straight Line

2 **Tangible fixed assets**

Cost	£
At 31 August 2010	4,964
additions	466
disposals	
revaluations	
transfers	
At 31 August 2011	<u>5,430</u>
Depreciation	
At 31 August 2010	2,350
Charge for year	815
on disposals	
At 31 August 2011	<u>3,165</u>
Net Book Value	
At 31 August 2010	2,614
At 31 August 2011	<u>2,265</u>

3 **Share capital**

2011	2010
£	£

Authorised share capital:

1000 Ordinary of £1.00 each	1,000	1,000
Allotted, called up and fully paid:		
200 Ordinary of £1.00 each	200	200

3 **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowances for obsolete and slow moving items.

4 **Deferred Taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not 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 to receive more tax, with the following exceptions: Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned.

5 **Deferred Taxation cont..**

However, no provision is made where, on the basis of all available evidence at the balance sheet date, is it more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold. Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. 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.

6 **Financial Instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.