Registered Number 05199476

ALIMENT LTD.

Abbreviated Accounts

31 August 2013

ALIMENT LTD. **Registered Number 05199476**

Abbreviated Balance Sheet as at 31 August 2013

	Notes	*2013*	*2012*
		£	£
Fixed assets			
Tangible assets	2	19,942	1,589
		19,942	1,589
Current assets			
Stocks		82,487	28,721
Debtors		209,561	123,528
Cash at bank and in hand		3,000	49
		295,048	152,298
Creditors: amounts falling due within one year		(300,223)	(233,916)
Net current assets (liabilities)		(5,175)	(81,618)
Total assets less current liabilities		14,767	(80,029)
Provisions for liabilities		0	(158)
Total net assets (liabilities)		14,767	(80,187)
Capital and reserves			
Called up share capital	3	200	200
Share premium account		74,925	74,925
Profit and loss account		(60,358)	(155,312)
Shareholders' funds		14,767	(80,187)

- For the year ending 31 August 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 22 May 2014

And signed on their behalf by:
MISS CR CROCKETT, Director

Notes to the Abbreviated Accounts for the period ended 31 August 2013

1 Accounting Policies

Basis of measurement and preparation of accounts
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 policy
The turnover shown in the profit and loss account represents amount 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

Tangible assets depreciation policy
All fixed assets are initially recorded at cost

Depreciation is calculated so as to write off the cost of an asset, less it estimated residual value, over the useful economic life of that asset as follows

Office Equipment - 15% on cost
Website - 15% on cost

Other accounting policies
Stock:

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

Operating Lease Agreements:
Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

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 roller 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. 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.

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 instruments in any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2 Tangible fixed assets

	£
Cost	
At 1 September 2012	5,430
Additions	22,317
Disposals	(85)
Revaluations	-
Transfers	-
At 31 August 2013	27,662
Depreciation	
At 1 September 2012	3,841
Charge for the year	3,964
On disposals	(85)
At 31 August 2013	7,720
Net book values	
At 31 August 2013	19,942
At 31 August 2012	1,589

3 Called Up Share Capital

Allotted, called up and fully paid:

	2013	*2012*
	£	£
200 Ordinary shares of £1 each	200	200

Authorised share capital

1,000 Ordinary shares of £1 each

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.