

Registered number

10894912

Alphabet Gym Ltd

Unaudited Filleted Accounts

31 August 2018

**Alphabet Gym Ltd****Registered number:** 10894912**Balance Sheet****as at 31 August 2018**

	<b>Notes</b>	<b>2018</b>
		<b>£</b>
<b>Fixed assets</b>		
Investments	2	510
<b>Current assets</b>		
Debtors	3	172,517
<b>Creditors: amounts falling due within one year</b>	4	(173,948)
<b>Net current liabilities</b>		(1,431)
<b>Net liabilities</b>		(921)
<b>Capital and reserves</b>		
Called up share capital		100
Profit and loss account		(1,021)
<b>Shareholder's funds</b>		(921)

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

P Narendran

Director

Approved by the board on 29 April 2019

# **Alphabet Gym Ltd**

## **Notes to the Accounts**

**for the period from 2 August 2017 to 31 August 2018**

### **1 Accounting policies**

#### ***Basis of preparation***

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).

#### ***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

#### ***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

#### ***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

#### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

#### ***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

#### ***Going concern***

The company has made a small loss in its first period of trading and has net liabilities at the

balance sheet date. The company's parent company has confirmed its continued financial support and as a result these accounts have been prepared under the going concern basis.

## 2 Investments

	Other investments £
<b>Cost</b>	
Additions	510
At 31 August 2018	<hr/> 510

## 3 Debtors

**2018**  
£

Amounts owed by group undertakings and undertakings in which the company has a participating interest	172,468
Other debtors	49
	<hr/> 172,517

## 4 Creditors: amounts falling due within one year

**2018**  
£

Amounts owed to group undertakings and undertakings in which the company has a participating interest	173,048
Other creditors	900
	<hr/> 173,948

## 5 Other information

Alphabet Gym Ltd is a private company limited by shares and incorporated in England. Its registered office is:  
151 Whiteladies Road  
Clifton  
Bristol  
BS8 2RA

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.