

Alanda's (UK) Limited

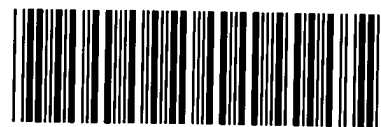
Abbreviated Accounts

Year Ended

31 May 2016

Company Number SC232000

THURSDAY



S62TJ6iR

SCT

23/03/2017

#233

COMPANIES HOUSE

Alanda's (UK) Limited

Contents

	Page
Accountants' report	1
Balance sheet	2
Notes to the abbreviated accounts	3 - 5

Alanda's (UK) Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Alanda's (UK) Limited for the year ended 31 May 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Alanda's (UK) Limited for the year ended 31 May 2016 which comprise the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the board of directors of Alanda's (UK) Limited, as a body, in accordance with the terms of our engagement letter dated 18 March 2014. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Alanda's (UK) Limited and state those matters that we have agreed to state to the board of directors of Alanda's (UK) Limited, as a body, in this report in accordance with ICAEW Technical Release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Alanda's (UK) Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that Alanda's (UK) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and result of Alanda's (UK) Limited. You consider that Alanda's (UK) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the abbreviated accounts of Alanda's (UK) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.



BDO LLP
Chartered Accountants
United Kingdom

21 MARCH 2017

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

Alanda's (UK) Limited
Registered number: SC232000

Abbreviated balance sheet
as at 31 May 2016

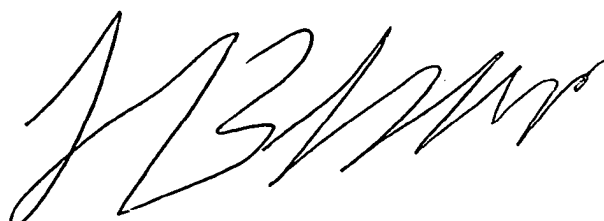
	Note	£	2016 £	£	2015 £
FIXED ASSETS					
Tangible assets	2		102,119		106,808
CURRENT ASSETS					
Stocks		900		995	
Debtors		2,587		2,290	
Cash at bank		6,326		4,619	
		<u>9,813</u>		<u>7,904</u>	
CREDITORS: amounts falling due within one year	3	<u>(115,594)</u>		<u>(113,860)</u>	
NET CURRENT LIABILITIES			<u>(105,781)</u>		<u>(105,956)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(3,662)</u>		<u>852</u>
CREDITORS: amounts falling due after more than one year			<u>(2,604)</u>		<u>(16,702)</u>
PROVISIONS FOR LIABILITIES					
Deferred tax			<u>(2,594)</u>		<u>(2,594)</u>
NET LIABILITIES			<u><u>(8,860)</u></u>		<u><u>(18,444)</u></u>
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Profit and loss account			<u>(8,862)</u>		<u>(18,446)</u>
SHAREHOLDERS' DEFICIT			<u><u>(8,860)</u></u>		<u><u>(18,444)</u></u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 May 2016 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on

Jason Black
Director

 17/3/17

Alanda's (UK) Limited

Notes to the abbreviated accounts for the year ended 31 May 2016

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Going concern

The company made a profit of £9,584 (2015 - £23,268 loss) in the year. At the balance sheet date the company had net current liabilities of £105,781 (2015 £105,957) and net liabilities of £8,860 (2015 - £18,444). The company is dependant upon the support of the director, which has been confirmed as being in place and have therefore prepared the financial statements on the going concern basis. The financial statements do not include any adjustments that may be required should this support be withdrawn.

1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts. It is recognised at the point of sale.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & machinery	- 20% reducing balance
Motor vehicles	- 25% reducing balance

1.5 Leasing and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.6 Stock

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Alanda's (UK) Limited

Notes to the abbreviated accounts for the year ended 31 May 2016

1. ACCOUNTING POLICIES (CONTINUED)

1.7 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as 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 assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

1.8 Dividend Policy

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 June 2015	256,836
Additions	19,094
At 31 May 2016	275,930
Depreciation	
At 1 June 2015	150,028
Charge for the year	23,783
At 31 May 2016	173,811
Net book value	
At 31 May 2016	102,119
At 31 May 2015	106,808

3. CREDITORS:

Creditors totalling £17,644 (2015 - £24,389) are secured over the assets of the company.

Alanda's (UK) Limited

**Notes to the abbreviated accounts
for the year ended 31 May 2016**

4. SHARE CAPITAL

	2016	2015
	£	£
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2
	<u> </u>	<u> </u>

5. RELATED PARTY TRANSACTIONS

Included within other creditors is an amount of £64,096 (2015: £73,991) due to the directors. During the year the directors introduced £29,000, charged rent of £7,200 and withdrew amounts totalling £46,095.

Dividends of £Nil each (2015: £Nil) was paid to Jason Black and Dorothy Black.