



Company Registration No. 04538431 (England and Wales)

**COPY FOR
REGISTRAR OF
COMPANIES**

**ALIUM LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

**Richard Anthony and Company
Chartered Accountants and Registered Auditors**

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ALIUM LIMITED

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ALIUM LIMITED

INDEPENDENT AUDITORS' REPORT TO ALIUM LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Alium Limited for the year ended 31 March 2013 prepared under section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Chapter 10 of Part 15 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 auditors' 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 auditors

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 to be delivered 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.

Richard I Simons FCA (Senior Statutory Auditor)
for and on behalf of Richard Anthony and Company

15 OCT 2013

Chartered Accountants
Statutory Auditor
13 Station Road
Finchley
London
N3 2SB

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ALIUM LIMITED

ABBREVIATED BALANCE SHEET AS AT 31 MARCH 2013

	Notes	2013 £	£	2012 £	£
Fixed assets					
Intangible assets	2		15,434		27,353
Investments	2		101		101
			<u>15,535</u>		<u>27,454</u>
Current assets					
Debtors		5,963		5,725	
Cash at bank and in hand		60		299	
		<u>6,023</u>		<u>6,024</u>	
Creditors: amounts falling due within one year		<u>(67,307)</u>		<u>(64,594)</u>	
Net current liabilities			<u>(61,284)</u>		<u>(58,570)</u>
Total assets less current liabilities			<u>(45,749)</u>		<u>(31,116)</u>
			<u>(45,749)</u>		<u>(31,116)</u>
Capital and reserves					
Called up share capital	3		1,000		1,000
Profit and loss account			<u>(46,749)</u>		<u>(32,116)</u>
Shareholders' funds			<u>(45,749)</u>		<u>(31,116)</u>

Directors' responsibilities

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476,

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

Approved by the Board and authorised for issue on 1 October 2013


P Fairbank
Director

Company Registration No. 04538431

ALIUM LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2013

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention

The company has a net current liability of £ 61,284 on the balance sheet and a loss of £14,633 for the year. Within the current liabilities are balances owed to a subsidiary company of £64,907, which the subsidiary has agreed not to recall in the foreseeable future. On the basis of new business opportunity through franchise, directors have a reasonable expectation that this will generate income stream to continue in operational existence for the foreseeable future and, accordingly, consider that it is appropriate to adopt the going concern basis in preparing the Financial Statements. The financial statements do not include any adjustments that would result from a withdrawal of the financial support from the parent company.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

1.4 Patents

Patents are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful lives.

1.5 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.6 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

1.7 Group accounts

The financial statements present information about the company as an individual undertaking and not about its group. The company and its subsidiary undertaking comprise a small-sized group. The company has therefore taken advantage of the exemptions provided by section 399 of the Companies Act 2006 not to prepare group accounts.

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NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2013

2 Fixed assets

	Intangible assets	Investments	Total
	£	£	£
Cost			
At 1 April 2012	49,791	101	49,892
Additions	1,047	-	1,047
	<u>50,838</u>	<u>101</u>	<u>50,939</u>
At 31 March 2013	50,838	101	50,939
Depreciation			
At 1 April 2012	22,439	-	22,439
Charge for the year	12,965	-	12,965
	<u>35,404</u>	<u>-</u>	<u>35,404</u>
At 31 March 2013	35,404	-	35,404
Net book value			
At 31 March 2013	<u>15,434</u>	<u>101</u>	<u>15,535</u>
At 31 March 2012	<u>27,353</u>	<u>101</u>	<u>27,454</u>

3 Share capital

	2013 £	2012 £
Allotted, called up and fully paid		
1,000 Ordinary of £1 each	<u>1,000</u>	<u>1,000</u>