

Registration number 07517685

Nerijus & Alma Ltd

Unaudited Abbreviated Accounts
for the Year Ended 28 February 2013

EB Financial Services Ltd
17 Parkway
New Mills
Derbyshire
SK22 4DU

MONDAY



A11 24/06/2013 #9
COMPANIES HOUSE

1 ' |

Nerijus & Alma Ltd
Contents

Accountants' Report	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3 to 4

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared

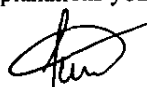
**Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Nerijus & Alma Ltd
for the Year Ended 28 February 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Nerijus & Alma Ltd for the year ended 28 February 2013 set out on pages from the company's accounting records and from information and explanations you have given us

This report is made solely to the Board of Directors of Nerijus & Alma Ltd, as a body, in accordance with the terms of our engagement letter dated 4 February 2011. Our work has been undertaken solely to prepare for your approval the accounts of Nerijus & Alma Ltd and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Nerijus & Alma Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Nerijus & Alma Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Nerijus & Alma Ltd. You consider that Nerijus & Alma Ltd 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 accounts of Nerijus & Alma Ltd. 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 statutory accounts.



EB Financial Services Ltd
17 Parkway
New Mills
Derbyshire
SK22 4DU
7 June 2013

Nerijus & Alma Ltd
(Registration number: 07517685)
Abbreviated Balance Sheet at 28 February 2013

	Note	28 February 2013 £	29 February 2012 £
Fixed assets			
Tangible fixed assets		10,376	9,934
Current assets			
Stocks		13,381	13,775
Debtors		3,669	3,987
Cash at bank and in hand		443	3,820
		17,493	21,582
Creditors Amounts falling due within one year		(27,937)	(29,906)
Net current liabilities		(10,444)	(8,324)
Net (liabilities)/assets		(68)	1,610
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		(168)	1,510
Shareholders' (deficit)/funds		(68)	1,610

For the year ending 28 February 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 7 June 2013 and signed on its behalf by



Mr Nerijus Dovydas
Director

Nerijus & Alma Ltd

Notes to the Abbreviated Accounts for the Year Ended 28 February 2013

1 Accounting policies

Basis of preparation

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 April 2008)

Going concern

The financial statements have been prepared on a going concern basis

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Asset class	Depreciation method and rate
Motor vehicles	25% reducing balance
Office equipment	25% reducing balance
Fixtures & fittings	25% reducing balance

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Nerijus & Alma Ltd

Notes to the Abbreviated Accounts for the Year Ended 28 February 2013

..... *continued*

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 March 2012	13,245	13,245
Additions	9,413	9,413
Disposals	(7,350)	(7,350)
At 28 February 2013	<u>15,308</u>	<u>15,308</u>
Depreciation		
At 1 March 2012	3,311	3,311
Charge for the year	3,459	3,459
Eliminated on disposals	(1,838)	(1,838)
At 28 February 2013	<u>4,932</u>	<u>4,932</u>
Net book value		
At 28 February 2013	<u>10,376</u>	<u>10,376</u>
At 29 February 2012	<u>9,934</u>	<u>9,934</u>

3 Share capital

Allotted, called up and fully paid shares

	28 February 2013		29 February 2012	
	No.	£	No.	£
Ordinary of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>