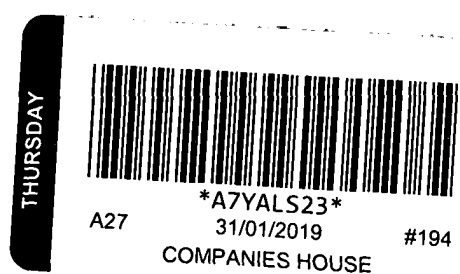


**ALIEN CONCEPTS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2018**  
**PAGES FOR FILING WITH REGISTRAR**



**ALIEN CONCEPTS LIMITED**

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# ALIEN CONCEPTS LIMITED

## BALANCE SHEET

AS AT 30 APRIL 2018

	Notes	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Intangible assets	3		1		1
Tangible assets	4		1,532,880		1,532,896
<b>Current assets</b>					
Stocks		7,576		4,804	
Debtors	5	44,677		76,095	
Cash at bank and in hand		13,184		13,310	
		65,437		94,209	
<b>Creditors: amounts falling due within one year</b>	6	(153,294)		(209,629)	
<b>Net current liabilities</b>			(87,857)		(115,420)
<b>Total assets less current liabilities</b>			1,445,024		1,417,477
<b>Creditors: amounts falling due after more than one year</b>	7		(341,958)		(366,715)
<b>Net assets</b>			1,103,066		1,050,762
<b>Capital and reserves</b>					
Called up share capital	8		2		2
Profit and loss reserves			1,103,064		1,050,760
<b>Total equity</b>			1,103,066		1,050,762

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 April 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

# **ALIEN CONCEPTS LIMITED**

## **BALANCE SHEET (CONTINUED)**

**AS AT 30 APRIL 2018**

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The financial statements were approved by the board of directors and authorised for issue on 29 January 2019 and are signed on its behalf by:



V Bramhall  
Director

**Company Registration No. 03163266**

# ALIEN CONCEPTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 APRIL 2018**

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### **1 Accounting policies**

#### **Company information**

Alien Concepts Limited is a private company limited by shares incorporated in England and Wales. The registered office is 40 Abbey Street, Leicester, LE1 3TD.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes.

#### **1.3 Intangible fixed assets - goodwill**

Amortisation of goodwill is calculated so as to write off the cost of the asset, net of its anticipated disposal proceeds, over its estimated useful economic life.

#### **1.4 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Improvements to property	15% on reducing balance
Fixtures and fittings	15% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### **1.5 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

#### **1.6 Cash at bank and in hand**

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# ALIEN CONCEPTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2018

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### 1 Accounting policies

(Continued)

#### 1.7 Financial instruments

##### ***Debtors and creditors receivable/payable within one year***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account.

##### ***Loans and borrowings***

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

#### 1.8 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

##### ***Current tax***

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

##### ***Deferred tax***

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.10 Leases

Rental income from operating leases is recognised on a straight line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight line basis over the lease term.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 16 (2017 - 28).

# ALIEN CONCEPTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2018

### 3 Intangible fixed assets

	Goodwill £
<b>Cost</b>	
At 1 May 2017 and 30 April 2018	1
<b>Amortisation and impairment</b>	
At 1 May 2017 and 30 April 2018	-
<b>Carrying amount</b>	
At 30 April 2018	1
At 30 April 2017	1

### 4 Tangible fixed assets

	Freehold land and buildings £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 May 2017	1,469,937	19,139	493,591	2,938	1,985,605
Additions	6,492	2,662	800	-	9,954
At 30 April 2018	1,476,429	21,801	494,391	2,938	1,995,559
<b>Depreciation and impairment</b>					
At 1 May 2017	-	2,650	447,168	2,891	452,709
Depreciation charged in the year	-	2,873	7,085	12	9,970
At 30 April 2018	-	5,523	454,253	2,903	462,679
<b>Carrying amount</b>					
At 30 April 2018	1,476,429	16,278	40,138	35	1,532,880
At 30 April 2017	1,469,937	16,489	46,423	47	1,532,896

The directors consider the freehold land and buildings are maintained in such a state of repair that their residual value is at least equal to their net book value. As a result, the corresponding depreciation would not be material and therefore is not charged in the profit and loss account.

### 5 Debtors

	2018 £	2017 £
<b>Amounts falling due within one year:</b>		
Trade debtors	4,366	4,375
Other debtors	3,314	37,444
Prepayments and accrued income	36,997	34,276
	44,677	76,095

# ALIEN CONCEPTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2018

### 6 Creditors: amounts falling due within one year

	Notes	2018 £	2017 £
Bank loans and overdrafts		34,544	45,300
Trade creditors		71,155	86,927
Corporation tax		-	316
Other taxation and social security		29,270	47,726
Other creditors		14,386	1,415
Accruals and deferred income		3,939	27,945
		<u>153,294</u>	<u>209,629</u>

The amount of £34,544 (2017: £44,440) included within bank loans and overdrafts is secured over the properties to which it relates.

### 7 Creditors: amounts falling due after more than one year

	Notes	2018 £	2017 £
Bank loans and overdrafts		<u>341,958</u>	<u>366,715</u>

The amount of £341,958 (2017: £366,715) included within bank loans and overdrafts is secured over the properties to which it relates.

Amounts included above which fall due after five years are as follows:

Payable by instalments	<u>203,784</u>	<u>188,957</u>
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### 8 Called up share capital

	2018 £	2017 £
Ordinary share capital Issued and fully paid		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>

### 9 Related party transactions

#### Transactions with related parties

All transactions that took place were on normal commercial terms and on an arms length basis and therefore no further disclosure is required by FRS102 Section 1A.