

# Alexi Books Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2016

Spirare Limited  
Chartered Certified Accountants  
Mey House  
Bridport Road  
Poundbury  
Poundbury  
Dorset  
DT1 3QY

Alexi Books Ltd  
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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 5) have been prepared.

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation of the  
Unaudited Statutory Accounts of  
Alexi Books Ltd  
for the Year Ended 30 September 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Alexi Books Ltd for the year ended 30 September 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the Board of Directors of Alexi Books Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Alexi Books Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at

[http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Alexi Books Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Alexi Books 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 loss of Alexi Books Ltd. You consider that Alexi Books 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 Alexi Books 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.

.....

Spirare Limited  
Chartered Certified Accountants  
Mey House  
Bridport Road  
Poundbury  
Poundbury  
Dorset  
DT1 3QY  
19 March 2017

**Alexi Books Ltd**  
**(Registration number: 09211904)**  
**Abbreviated Balance Sheet at 30 September 2016**

	Note	30 September 2016 £	30 September 2015 £
<b>Fixed assets</b>			
Intangible fixed assets		109,140	-
Tangible fixed assets		<u>44,571</u>	<u>60,154</u>
		<u>153,711</u>	<u>60,154</u>
<b>Current assets</b>			
Debtors		994	-
Cash at bank and in hand		<u>9,691</u>	<u>2,532</u>
		10,685	2,532
Creditors: Amounts falling due within one year		<u>(3,506)</u>	<u>(10,009)</u>
Net current assets/(liabilities)		<u>7,179</u>	<u>(7,477)</u>
Total assets less current liabilities		160,890	52,677
Creditors: Amounts falling due after more than one year		<u>(94,216)</u>	<u>(80,020)</u>
Net assets/(liabilities)		<u>66,674</u>	<u>(27,343)</u>
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	122	100
Share premium account		168,781	-
Profit and loss account		<u>(102,229)</u>	<u>(27,443)</u>
Shareholders' funds/(deficit)		<u>66,674</u>	<u>(27,343)</u>

For the year ending 30 September 2016 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 19 March 2017 and signed on its behalf by:

The notes on pages 4 to 5 form an integral part of these financial statements.

**Alexi Books Ltd**  
**(Registration number: 09211904)**  
**Abbreviated Balance Sheet at 30 September 2016**  
**..... continued**

.....  
Mr A Kidd  
Director

.....  
Ms A Karim  
Director

The notes on pages 4 to 5 form an integral part of these financial statements.  
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**Alexi Books Ltd**  
**Notes to the Abbreviated Accounts for the Year Ended 30 September 2016**  
**..... continued**

**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 January 2015).

**Amortisation**

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Amortisation method and rate</b>
Development costs	write off over 5 years

**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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	33.3% straight line
Plant and machinery	20% straight line

**Research and development**

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future sales from the related project.

**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.

**Alexi Books Ltd**  
**Notes to the Abbreviated Accounts for the Year Ended 30 September 2016**  
..... continued

**2 Fixed assets**

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 October 2015	-	75,301	75,301
Additions	136,425	-	136,425
At 30 September 2016	136,425	75,301	211,726
<b>Depreciation</b>			
At 1 October 2015	-	15,147	15,147
Charge for the year	27,285	15,583	42,868
At 30 September 2016	27,285	30,730	58,015
<b>Net book value</b>			
At 30 September 2016	109,140	44,571	153,711
At 30 September 2015	-	60,154	60,154

**3 Share capital**

**Allotted, called up and fully paid shares**

			<b>2016</b>		<b>2015</b>	
			No.	£	No.	£
Ordinary A shares of	£0.01	each	-	-	1,000,000	100
Ordinary A shares of	£0.0001	each	1,200,663	120	-	-
Ordinary B shares of	£0.0001	each	20,108	2	-	-
			1,220,741	22	1,000,000	100

**New shares allotted**

During the year 200,633 Ordinary A shares 0.0001p having an aggregate nominal value of £20 were allotted for an aggregate consideration of £20.

During the year 20,108 Ordinary B shares 0.0001p having an aggregate nominal value of £2 were allotted for an aggregate consideration of £2.

**4 Control**

The company is controlled by the directors.

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.