

# Almeria Investments Limited

## Unaudited [Abbreviated Accounts](#)

for the Year Ended 30 September 2014

Wincham Accountants Limited  
Wincham House  
Back Lane  
Greenfield Farm Trad Est  
Congleton  
Cheshire  
CW12 4TR

**Almeria Investments Limited**

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**Almeria Investments Limited**  
**(Registration number: 06695046)**  
**Abbreviated Balance Sheet at 30 September 2014**

	Note	2014 £	2013 £
<b>Fixed assets</b>			
Tangible fixed assets		161,230	161,230
<b>Current assets</b>			
Debtors		6,332	6,332
Cash at bank and in hand		-	281
		6,332	6,613
Creditors: Amounts falling due within one year		(11,648)	(4,930)
Net current (liabilities)/assets		(5,316)	1,683
Total assets less current liabilities		155,914	162,913
Creditors: Amounts falling due after more than one year		(200,258)	(200,258)
Net liabilities		(44,344)	(37,345)
<b>Capital and reserves</b>			
Called up share capital	<a href="#">3</a>	2	2
Profit and loss account		(44,346)	(37,347)
Shareholders' deficit		(44,344)	(37,345)

For the year ending 30 September 2014 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 30 June 2015 and signed on its behalf by:

.....  
Mrs Delia Bridget Francis  
Director

The notes on pages [2](#) to [3](#) form an integral part of these financial statements.

**Almeria Investments Limited**

**Notes to the Abbreviated Accounts for the Year Ended 30 September 2014**

*..... 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 April 2008).

**Going concern**

The accounts have been prepared on a going concern basis. The company has net liabilities, however the directors, having made appropriate enquiries, and with the continued support of the shareholders the directors believe the company has the ability to meet its liabilities as they fall due. For this reason the accounts have been prepared on a going concern basis.

**Turnover**

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

**Depreciation**

Depreciation is charged across the expected economic life of the assets with reference to the residual values.

**Asset class**

**Depreciation method and rate**

Freehold Property

No depreciation

**Investment properties**

Certain of the company's properties are held for long-term investment. Investment properties are accounted for in accordance with the FRSSE, as follows: No depreciation is provided in respect of investment properties and they are revalued annually. The surplus or deficit on revaluation is transferred to the revaluation reserve unless a deficit below original cost, or its reversal, on an individual investment property is expected to be permanent, in which case it is recognised in the profit and loss account for the year. This treatment as regards the company's investment properties may be a departure from the requirements of the Companies Act concerning the depreciation of fixed assets. However, these properties are not held for consumption but for investment and the directors consider that systematic annual depreciation would be inappropriate. The accounting policy adopted is therefore necessary for the financial statements to give a true and fair view. Depreciation or amortisation is only one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

**Foreign currency**

Foreign currency transactions are recorded at the exchange rate ruling on the date of transaction. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the retranslation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in the profit and loss account.

**Almeria Investments Limited****Notes to the Abbreviated Accounts for the Year Ended 30 September 2014***..... continued***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.

**2 Fixed assets**

	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 October 2013	161,230	161,230
At 30 September 2014	161,230	161,230
<b>Depreciation</b>		
At 30 September 2014	-	-
<b>Net book value</b>		
At 30 September 2014	161,230	161,230
At 30 September 2013	161,230	161,230

**3 Share capital****Allotted, called up and fully paid shares**

	<b>2014</b>		<b>2013</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	2	2	2	2

**4 Control**

The company is controlled by Mr and Mrs Roger Francis (Company Directors) who each own 50% of the share capital .