

Unaudited Financial Statements
for the Period 29 April 2020 to 30 April 2021
for
Alien Sim Products Ltd

Reid & Fraser
Chartered Accountants
15 Princes Street
Thurso
Caithness
KW14 7BQ

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for the Period 29 April 2020 to 30 April 2021**

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Alien Sim Products Ltd

**Company Information
for the Period 29 April 2020 to 30 April 2021**

DIRECTORS:

Ms A Urquhart
M Gunn

REGISTERED OFFICE:

Kidagach
Hill of Forss
Thurso
Caithness
KW14 7XQ

REGISTERED NUMBER:

SC660102 (Scotland)

ACCOUNTANTS:

Reid & Fraser
Chartered Accountants
15 Princes Street
Thurso
Caithness
KW14 7BQ

Balance Sheet
30 April 2021

	Notes	£
FIXED ASSETS		
Tangible assets	4	2,181
CURRENT ASSETS		
Stocks	5	4,231
Cash at bank		<u>3,039</u>
		7,270
CREDITORS		
Amounts falling due within one year	6	<u>(5,368)</u>
NET CURRENT ASSETS		<u>1,902</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		4,083
PROVISIONS FOR LIABILITIES		<u>(414)</u>
NET ASSETS		<u>3,669</u>
CAPITAL AND RESERVES		
Called up share capital		100
Retained earnings		<u>3,569</u>
		<u>3,669</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 16 December 2021 and were signed on its behalf by:

Ms A Urquhart - Director

**Notes to the Financial Statements
for the Period 29 April 2020 to 30 April 2021**

1. STATUTORY INFORMATION

Alien Sim Products Ltd is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% straight line

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

DEFERRED TAX

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was NIL.

Notes to the Financial Statements - continued
for the Period 29 April 2020 to 30 April 2021

4. **TANGIBLE FIXED ASSETS**

**Plant and
machinery
etc
£**

COST

Additions

2,908

At 30 April 2021

2,908

DEPRECIATION

Charge for period

727

At 30 April 2021

727

NET BOOK VALUE

At 30 April 2021

2,181

5. **STOCKS**

Stocks

£

4,231

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Corporation tax

£

423

Other creditors

4,513

Accrued expenses

432

5,368

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.