

Financial Statements for the Year Ended 31 March 2023

for

Alcas Limited

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for the Year Ended 31 March 2023

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Alcas Limited

Company Information  
for the Year Ended 31 March 2023

**DIRECTOR:**

J Wilkins

**REGISTERED OFFICE:**

1st Floor 44a Fore Street  
Hertford  
SG14 1AW

**REGISTERED NUMBER:**

03008171 (England and Wales)

Balance Sheet  
31 March 2023

	Notes	31.3.23 £	£	31.3.22 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		11,528		17,110
<b>CURRENT ASSETS</b>					
Debtors	5	526,736		391,813	
Cash at bank and in hand		<u>369,721</u>		<u>446,124</u>	
		896,457		837,937	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>238,019</u>		<u>197,456</u>	
<b>NET CURRENT ASSETS</b>			<u>658,438</u>		<u>640,481</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			669,966		657,591
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>22,334</u>		<u>31,667</u>
<b>NET ASSETS</b>			<u>647,632</u>		<u>625,924</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		505		505
Retained earnings			<u>647,127</u>		<u>625,419</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>647,632</u>		<u>625,924</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 director and authorised for issue on 29 December 2023 and were signed by:

J Wilkins - Director

Notes to the Financial Statements  
for the Year Ended 31 March 2023

**1. STATUTORY INFORMATION**

Alcas Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**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.

Computer equipment - 25% on cost

**Taxation**

Taxation for the year 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 year 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.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

2. **ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Going concern**

The directors have formed a judgement at the time of signing the accounts that the going concern basis of accounting is appropriate because there are no material uncertainties that may cast significant doubt over the ability of the company to continue as a going concern.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 12 (2022 - 12) .

4. **TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 April 2022	55,555
Additions	3,189
At 31 March 2023	<u>58,744</u>
<b>DEPRECIATION</b>	
At 1 April 2022	38,445
Charge for year	8,771
At 31 March 2023	<u>47,216</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>11,528</u>
At 31 March 2022	<u>17,110</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23 £	31.3.22 £
Trade debtors	382,529	297,959
Other debtors	107,363	90,363
Accrued income	29,755	-
Prepaid expenses	7,089	3,491
	<u>526,736</u>	<u>391,813</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

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

	31.3.23	31.3.22
	£	£
Bank loans and overdrafts	10,000	10,000
Trade creditors	143,625	110,444
Social security and other taxes	16,218	12,589
VAT	45,794	42,229
Other creditors	16,397	16,397
Pension contributions	2,235	2,047
Accrued expenses	3,750	3,750
	<u>238,019</u>	<u>197,456</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.23	31.3.22
	£	£
Bounce back loan (long term)	<u>22,334</u>	<u>31,667</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bounce back loan (long term)	<u>22,334</u>	<u>31,667</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			31.3.23	31.3.22
Number:	Class:	Nominal value:	£	£
5,000	Ordinary	0.10	500	500
5	Ordinary class B	1	5	5
			<u>505</u>	<u>505</u>

**9. ULTIMATE CONTROLLING PARTY**

The company is controlled by Jonathan Wilkins and Lucille Wilkins by virtue of their joint controlling interest in the issued share capital of the company.



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.