

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**  
**FOR**  
**ALP INVESTMENTS LIMITED**

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**FOR THE YEAR ENDED 31ST MARCH 2023**

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**ALP INVESTMENTS LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**DIRECTOR:** A L Price

**REGISTERED OFFICE:** Manufactory House  
Bell Lane  
Hertford  
Hertfordshire  
SG14 1BP

**REGISTERED NUMBER:** 07999121 (England and Wales)

**ACCOUNTANTS:** Cook & Partners Limited  
Manufactory House  
Bell Lane  
Hertford  
Hertfordshire  
SG14 1BP

**ALP INVESTMENTS LIMITED (REGISTERED NUMBER: 07999121)**

**BALANCE SHEET**  
**31ST MARCH 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Investment property	4		860,000		860,000
<b>CURRENT ASSETS</b>					
Debtors	5	98,849		21,718	
Cash at bank		<u>4,258</u>		<u>43,539</u>	
		103,107		65,257	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>143,865</u>		<u>155,150</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(40,758)</u>		<u>(89,893)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			819,242		770,107
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>451,725</u>		<u>451,769</u>
<b>NET ASSETS</b>			<u>367,517</u>		<u>318,338</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Revaluation reserve	8		229,093		229,093
Retained earnings			<u>138,422</u>		<u>89,243</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>367,517</u>		<u>318,338</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st 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 notes form part of these financial statements

**BALANCE SHEET - continued**  
**31ST MARCH 2023**

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 15th December 2023 and were signed by:

A L Price - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**1. STATUTORY INFORMATION**

ALP Investments 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.

**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.

**Going Concern Justification**

The directors have assessed various factors and risks affecting the company and its ability in these difficult economic times to continue to trade as a going concern. The directors have not identified any material uncertainties or risks related to events or conditions that could affect the carrying values of the company's assets and liabilities as at the balance sheet date. Therefore the financial statements for the year ended 31st March 2023 have been prepared using the going concern basis of accounting.

**Turnover**

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

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2022 - 1 ).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**4. INVESTMENT PROPERTY**

	Total £
<b>FAIR VALUE</b>	
At 1st April 2022	
and 31st March 2023	<u>860,000</u>
<b>NET BOOK VALUE</b>	
At 31st March 2023	<u>860,000</u>
At 31st March 2022	<u>860,000</u>

**5. DEBTORS**

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	<u>98,849</u>	<u>19,023</u>
Amounts falling due after more than one year:		
Other debtors	<u>-</u>	<u>2,695</u>
Aggregate amounts	<u>98,849</u>	<u>21,718</u>

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

	2023 £	2022 £
Trade creditors	1,800	2,670
Taxation and social security	29,914	18,329
Other creditors	<u>112,151</u>	<u>134,151</u>
	<u>143,865</u>	<u>155,150</u>

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

	2023 £	2022 £
Bank loans	<u>451,725</u>	<u>451,769</u>

**8. RESERVES**

	Revaluation reserve £
At 1st April 2022	
and 31st March 2023	<u>229,093</u>

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.