

**ALFA BUILD LTD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**ALFA BUILD LTD**  
**REGISTERED NUMBER: 12519125**

**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Current assets</b>			
Stocks		60,428	46,540
Debtors: amounts falling due within one year	3	11,318	8,511
Cash at bank and in hand	4	3,743	494
		<u>75,489</u>	<u>55,545</u>
Creditors: amounts falling due within one year	5	(77,048)	(56,144)
<b>Net current liabilities</b>		<u>(1,559)</u>	<u>(599)</u>
<b>Total assets less current liabilities</b>		<u>(1,559)</u>	<u>(599)</u>
<b>Net liabilities</b>		<u>(1,559)</u>	<u>(599)</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		(1,560)	(600)
		<u>(1,559)</u>	<u>(599)</u>

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**ALFA BUILD LTD**  
**REGISTERED NUMBER: 12519125**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2023**

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For the year ended 31 March 2023 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

**Adam Lodge**

Director

Date: 1 December 2023

The notes on pages 3 to 4 form part of these financial statements.

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

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**1. General information**

The company is a private company limited by shares, which is incorporated under the Companies Act

2006 and registered in England & Wales (no. 12519125). The registered office is Willow Lodge Blundell Avenue, Formby, Liverpool, England, L37 1PH.

These financial statements present information about the company as an individual undertaking, it is not a member of a group of companies. The principal activity is that of real estate development.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

**2.2 Stocks**

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

**2.3 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.4 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

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

**3. Debtors**

	2023 £	2022 £
Other debtors	11,318	8,511
	<u>11,318</u>	<u>8,511</u>

**4. Cash and cash equivalents**

	2023 £	2022 £
Cash at bank and in hand	3,743	494
	<u>3,743</u>	<u>494</u>

**5. Creditors: Amounts falling due within one year**

	2023 £	2022 £
Other creditors	76,233	56,144
Accruals and deferred income	815	-
	<u>77,048</u>	<u>56,144</u>

**6. Related party transactions**

Included in other creditors is an amount of £76,233 (2022: £56,144) due to the director. The loan is repayable on demand and no interest has been charged.

**7. Controlling party**

The company is under the control of the director.

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.