

REGISTERED NUMBER: 05013270 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Alun Design Consultancy Ltd

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for the Year Ended 31 March 2023

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DIRECTORS:

Mr D A Jones
Ms T A M Moore

SECRETARY:

Mr D A Jones

REGISTERED OFFICE:

Lewis House
Great Chesterford Court
Great Chesterford
Essex
CB10 1PF

BUSINESS ADDRESS:

Neville House
Station Road
Wendens Ambo
Saffron Walden
Essex
CB11 4LB

REGISTERED NUMBER:

05013270 (England and Wales)

Balance Sheet
31 March 2023

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	5		3,152		4,202
CURRENT ASSETS					
Stocks		1,225		4,179	
Debtors	6	77,719		62,583	
Cash at bank		<u>10,776</u>		<u>27,164</u>	
		89,720		93,926	
CREDITORS					
Amounts falling due within one year	7	<u>66,312</u>		<u>61,541</u>	
NET CURRENT ASSETS			<u>23,408</u>		<u>32,385</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			26,560		36,587
CREDITORS					
Amounts falling due after more than one year	8		<u>26,548</u>		<u>36,552</u>
NET ASSETS			<u>12</u>		<u>35</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>10</u>		<u>33</u>
SHAREHOLDERS' FUNDS			<u>12</u>		<u>35</u>

The notes form part of these financial statements

Balance Sheet - continued
31 March 2023

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 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 28 November 2023 and were signed on its behalf by:

Mr D A Jones - Director

Ms T A M Moore - Director

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

1. STATUTORY INFORMATION

Alun Design Consultancy Ltd 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. STATEMENT OF COMPLIANCE

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.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

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.

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible fixed assets

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

Plant and machinery etc - 25% on reducing balance

Government grants

Government grants in relation to tangible fixed asset are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instruments.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes, in effect, a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

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

3. ACCOUNTING POLICIES - continued

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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.

Covid-19

The Company has not been effected by restrictions imposed by the UK government in response to the COVID-19 pandemic. The result of this is that the Company has continued to operate and there was no significant loss of income.

The Directors consider that the resources available to the Company will be sufficient for it to be able to continue as a going concern. The financial statements do not contain any adjustments that would be required if the Company was not able to continue as a going concern.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2022 - 5) .

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

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2022 and 31 March 2023	<u>20,289</u>
DEPRECIATION	
At 1 April 2022	16,087
Charge for year	<u>1,050</u>
At 31 March 2023	<u>17,137</u>
NET BOOK VALUE	
At 31 March 2023	<u>3,152</u>
At 31 March 2022	<u>4,202</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	30,239	32,333
Other debtors	<u>47,480</u>	<u>30,250</u>
	<u>77,719</u>	<u>62,583</u>

Included within other debtors disclosed above is a balance of £687 (2022 - £11,028) in relation to prepaid expenses, a balance of £35,121 (2022 - £14,507) in relation to an overdrawn Director's loan account and £11,672 (2022 - £4,715) in relation to reclaimable Corporation Tax.

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank loans and overdrafts	19,545	10,120
Trade creditors	13,891	31,824
Tax	16,199	11,006
Social security and other taxes	2,554	2,281
VAT	12,439	4,664
Other creditors	1,684	1,583
Accruals and deferred income	-	63
	<u>66,312</u>	<u>61,541</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £	2022 £
Bank loans - 1-2 years	10,379	10,376
Bank loans - 2-5 years	<u>16,169</u>	<u>26,176</u>
	<u>26,548</u>	<u>36,552</u>

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

9. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	2,306	18,398
Between one and five years	<u>1,990</u>	<u>4,296</u>
	<u>4,296</u>	<u>22,694</u>

10. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

During the year, the company continued to provide an interest-bearing loan to its director. Amounts advanced to the director totalled £104,772 (2022 - £30,256), amounts repaid to the company totalled £84,611 (2022 - £15,983) and interest charged on the loan at a rate of 3.3% totalled £453 (2022 - £299). The balance owed to the company at the year end totalled £35,121 (2022 - £14,507) and is repayable on demand.

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.