

Alexander and Sancto Limited

Unaudited Filleted Accounts  
For the Year Ended  
31 July 2024

**Alexander and Sancto Limited****Registered number:** 06975063**Balance Sheet****as at 31 July 2024**

	<b>Notes</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	3	24,549	28,013
<b>Current assets</b>			
Stocks		113,703	166,407
Debtors	4	142,084	135,918
Cash at bank and in hand		78,828	76,684
		<u>334,615</u>	<u>379,009</u>
<b>Creditors: amounts falling due within one year</b>	5	(233,642)	(223,435)
<b>Net current assets</b>		<u>100,973</u>	<u>155,574</u>
<b>Total assets less current liabilities</b>		<u>125,522</u>	<u>183,587</u>
<b>Creditors: amounts falling due after more than one year</b>	6	(19,846)	(29,839)
<b>Provisions for liabilities</b>		(4,664)	(5,322)
<b>Net assets</b>		<u>101,012</u>	<u>148,426</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		101,011	148,425
<b>Shareholder's funds</b>		<u>101,012</u>	<u>148,426</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

S Ellison

Director

Approved by the board on 31 March 2025

**Alexander and Sancto Limited**  
**Notes to the Accounts**  
**for the year ended 31 July 2024**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	10% reducing balance
Computers and software	over 3 years
Motor vehicles	25% reducing balance

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

### **Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

## **2 Employees**

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>3</u>	<u>3</u>

## **3 Tangible fixed assets**

	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 August 2023	50,850	30,939	81,789
Additions	2,101	-	2,101
Disposals	(108)	-	(108)
At 31 July 2024	<u>52,843</u>	<u>30,939</u>	<u>83,782</u>
<b>Depreciation</b>			
At 1 August 2023	29,288	24,488	53,776
Charge for the year	3,862	1,613	5,475
On disposals	(18)	-	(18)
At 31 July 2024	<u>33,132</u>	<u>26,101</u>	<u>59,233</u>
<b>Net book value</b>			
At 31 July 2024	<u>19,711</u>	<u>4,838</u>	<u>24,549</u>
At 31 July 2023	<u>21,562</u>	<u>6,451</u>	<u>28,013</u>

## **4 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	116,158	122,689

Other debtors	25,926	13,229
	<u>142,084</u>	<u>135,918</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>

Trade creditors	96,816	93,509
Taxation and social security costs	9,881	14,635
Other creditors	126,945	115,291
	<u>233,642</u>	<u>223,435</u>

<b>6 Creditors: amounts falling due after one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>

Bank loans	<u>19,846</u>	<u>29,839</u>
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**7 Other information**

Alexander and Sancto Limited is a private company limited by shares and incorporated in England. Its registered office is:

Unit A Kendal Business Park  
Appleby Road  
Kendal  
Cumbria  
LA9 6EW