

**ALPHA MARKING SERVICES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Alpha Marking Services Limited
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Alpha Marking Services Limited
Balance Sheet
As At 30 September 2024

Registered number: 04280305

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		2,500		2,988
			2,500		2,988
CURRENT ASSETS					
Stocks	5	200		200	
Debtors	6	39,597		43,990	
Cash at bank and in hand		59,703		73,093	
		99,500		117,283	
Creditors: Amounts Falling Due Within One Year					
	7	(17,096)		(17,916)	
NET CURRENT ASSETS (LIABILITIES)			82,404		99,367
TOTAL ASSETS LESS CURRENT LIABILITIES					
			84,904		102,355
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(475)		(568)
NET ASSETS			84,429		101,787
CAPITAL AND RESERVES					
Called up share capital	8		4		4
Profit and Loss Account			84,425		101,783
SHAREHOLDERS' FUNDS			84,429		101,787

Alpha Marking Services Limited
Balance Sheet (continued)
As At 30 September 2024

For the year ending 30 September 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Mark Pearson

Director
26/06/2025

The notes on pages 3 to 5 form part of these financial statements.

Alpha Marking Services Limited
Notes to the Financial Statements
For The Year Ended 30 September 2024

1. General Information

Alpha Marking Services Limited is a private company, limited by shares, incorporated in England & Wales, registered number 04280305. The registered office is 285 Gillroyd Lane Linthwaite, Huddersfield, West Yorkshire, HD7 5SY.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	15% Reducing Balance
Motor Vehicles	25% Reducing Balance
Computer Equipment	20% Reducing Balance

2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 39 (2023: 33)

Alpha Marking Services Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2024

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 October 2023	17,478	3,945	1,089	22,512
As at 30 September 2024	17,478	3,945	1,089	22,512
Depreciation				
As at 1 October 2023	15,237	3,906	381	19,524
Provided during the period	336	10	142	488
As at 30 September 2024	15,573	3,916	523	20,012
Net Book Value				
As at 30 September 2024	1,905	29	566	2,500
As at 1 October 2023	2,241	39	708	2,988

5. Stocks

	2024	2023
	£	£
Stock	200	200

6. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	22,037	24,668
Prepayments and accrued income	1,160	2,237
Other debtors	3,575	3,575
Other debtors - loan (Debtors < 1 year)	12,020	11,670
Other taxes and social security	225	1,442
Net wages	580	398
	39,597	43,990

7. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	7,432	3,170
Corporation tax	7,515	8,526
VAT	908	5,680
Credit Card	731	305
Pension	161	153
Director's loan account	349	82
	17,096	17,916

Alpha Marking Services Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2024

8. Share Capital

	2024	2023
	£	£
Allotted, Called up and fully paid	4	4
	<u><u>4</u></u>	<u><u>4</u></u>

9. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

	As at 1 October 2023	Amounts advanced	Amounts repaid	Amounts written off	As at 30 September 2024
	£	£	£	£	£
Mr Mark Pearson	11,669	350	-	-	12,020
	<u><u>11,669</u></u>	<u><u>350</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>12,020</u></u>

The above loan is unsecured and repayable on demand. Interest is variable and charged at 3% in the year.

