
ALPHA PROPERTY ASSET MANAGEMENT LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE PERIOD ENDED 30 SEPTEMBER 2025

ALPHA PROPERTY ASSET MANAGEMENT LIMITED
REGISTERED NUMBER: 04077458

STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2025

	Note	30 September 2025 £	29 September 2024 £
Current assets			
Debtors: amounts falling due within one year	210,336	249,531	
Cash at bank and in hand	-	1,921	
	<u>210,336</u>	<u>251,452</u>	
Creditors: amounts falling due within one year	<u>(330,654)</u>	<u>(385,951)</u>	
Net current liabilities		<u>(120,318)</u>	<u>(134,499)</u>
Total assets less current liabilities		<u>(120,318)</u>	<u>(134,499)</u>
Creditors: amounts falling due after more than one year		-	(7,534)
Net liabilities		<u><u>(120,318)</u></u>	<u><u>(142,033)</u></u>
Capital and reserves			
Called up share capital		1,000	1,000
Profit and loss account		<u>(121,318)</u>	<u>(143,033)</u>
		<u><u>(120,318)</u></u>	<u><u>(142,033)</u></u>

ALPHA PROPERTY ASSET MANAGEMENT LIMITED
REGISTERED NUMBER: 04077458

STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 30 SEPTEMBER 2025

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the Period in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their 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 comprehensive income 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 on 29 June 2026.

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Mr C Hutt
Director

The notes on pages 3 to 8 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

1. General information

The entity is a private company limited by share capital, registered in England and Wales and the principal place of business is registered at Unit 3 Bradburys Court, Lyon Road, Harrow, Greater London, England, HA1 2BY.

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 Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

2. Accounting policies (continued)

2.3 Interest income

Interest income is recognised in profit or loss using the effective interest method.

2.4 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.5 Borrowing costs

All borrowing costs are recognised in profit or loss in the Period in which they are incurred.

2.6 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of financial position. The assets of the plan are held separately from the Company in independently administered funds.

2.7 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, SELECT OR ENTER METHOD.

Depreciation is provided on the following basis:

Motor vehicles	-	25%
Fixtures and fittings	-	25%
Office equipment	-	25%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

2. Accounting policies (continued)**2.8 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.9 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.

2.10 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.

3. Employees

The average monthly number of employees, including directors, during the Period was 6 (2024 - 6).

4. Tangible fixed assets

	Motor vehicles	Fixtures and fittings	Office equipment	Total
	£	£	£	£
At 30 September 2024	21,827	533	5,376	27,736
Disposals	(21,827)	(533)	(5,376)	(27,736)
At 30 September 2025	-	-	-	-
At 30 September 2024	21,827	533	5,376	27,736
Disposals	(21,827)	(533)	(5,376)	(27,736)
At 30 September 2025	-	-	-	-
Net book value				
At 30 September 2025	-	-	-	-
At 29 September 2024	-	-	-	-

ALPHA PROPERTY ASSET MANAGEMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

5. Debtors

	30 September 2025 £	29 September 2024 £
Trade debtors	145,683	142,319
Other debtors	2,185	36,565
Prepayments and accrued income	55,144	63,323
Tax recoverable	7,324	7,324
	<u>210,336</u>	<u>249,531</u>

6. Cash and cash equivalents

	30 September 2025 £	29 September 2024 £
Cash at bank and in hand	-	1,921
Less: bank overdrafts	(22,270)	(19,666)
	<u>(22,270)</u>	<u>(17,745)</u>

7. Creditors: Amounts falling due within one year

	30 September 2025 £	29 September 2024 £
Bank overdrafts	22,270	19,666
Bank loans	7,539	10,000
Trade creditors	41,290	20,178
Other taxation and social security	211,814	224,621
Other creditors	24,423	99,353
Accruals and deferred income	23,318	12,133
	<u>330,654</u>	<u>385,951</u>

ALPHA PROPERTY ASSET MANAGEMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

8. Creditors: Amounts falling due after more than one year

	30 September 2025 £	29 September 2024 £
Bank loans	-	7,534
	<u>-</u>	<u>7,534</u>

9. Loans

Analysis of the maturity of loans is given below:

	30 September 2025 £	29 September 2024 £
Amounts falling due within one year		
Bank loans	7,539	10,000
	<u>7,539</u>	<u>10,000</u>
Amounts falling due 1-2 years		
Bank loans	-	7,534
	<u>-</u>	<u>7,534</u>
	<u>7,539</u>	<u>17,534</u>

10. Prior year adjustment

The prior year adjustment arose from the correction of historic accounting records and represents management's best estimate of the amounts required to fairly present the company's financial position.

11. Pension commitments

The Company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £6,039 (2024 - £5,962). Contributions totalling £1,132 (2024 - £4,675) were payable to the fund at the reporting date and are included in creditors.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

12. Commitments under operating leases

At 30 September 2025 the Company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	30 September 2025 £	29 September 2024 £
Not later than 1 year	1,723	1,723
Later than 1 year and not later than 5 years	62,234	86,934
	<u>63,957</u>	<u>88,657</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.