

# Aline Services Limited

Unaudited Financial Statements  
for the Year Ended 31 January 2023

# **Aline Services Limited**

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# Aline Services Limited

(Registration number: 02242960)

## Statement of Financial Position as at 31 January 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	5,404	5,030
<b>Current assets</b>			
Debtors	<u>5</u>	133,675	122,616
Cash at bank and in hand		<u>105,396</u>	<u>141,502</u>
		239,071	264,118
<b>Creditors:</b> Amounts falling due within one year	<u>6</u>	<u>(76,406)</u>	<u>(90,520)</u>
<b>Net current assets</b>		<u>162,665</u>	<u>173,598</u>
<b>Total assets less current liabilities</b>		168,069	178,628
<b>Provisions for liabilities</b>		<u>(1,351)</u>	<u>(1,257)</u>
<b>Net assets</b>		<u>166,718</u>	<u>177,371</u>
<b>Capital and reserves</b>			
Called up share capital		25,000	25,000
Retained earnings		<u>141,718</u>	<u>152,371</u>
Shareholders' funds		<u>166,718</u>	<u>177,371</u>

# **Aline Services Limited**

**(Registration number: 02242960)**

## **Statement of Financial Position as at 31 January 2023**

For the financial year ending 31 January 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Income Statement.

Approved and authorised by the Board on 27 July 2023 and signed on its behalf by:

.....  
Mr D C Alexander

Director

.....  
Mr D K Cotton  
Director

.....  
Mr A J Crook  
Director

.....  
Mr S Redmayne  
Director

# **Aline Services Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 31 January 2023**

### **1 General information**

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

3A Finneys Business Park  
Manchester Road  
Bury  
Lancashire  
BL9 9NS

These financial statements were authorised for issue by the Board on 27 July 2023.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These accounts comply with FRS 102 Section 1A for small entities.

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

the amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### **Government grants**

Government grants are included in the profit and loss account on the accruals basis.

#### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in statement of income, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

## **Aline Services Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 January 2023**

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when 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.

#### **Tangible assets**

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Leasehold property	33% on cost
Furniture, fittings & equipment	15% reducing balance

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the income statement on a straight-line basis over the period of the lease.

## **Aline Services Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 January 2023**

#### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

#### **Dividends**

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

#### **Defined contribution pension obligation**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **Financial instruments**

##### ***Classification***

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the income statement.

### **3 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 17 (2022 - 23).

## Aline Services Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 January 2023

#### 4 Tangible assets

	Land and buildings £	Furniture, fittings and equipment £	Total £
<b>Cost or valuation</b>			
At 1 February 2022	1,328	26,045	27,373
Additions	-	2,066	2,066
Disposals	(1,328)	(6,049)	(7,377)
	<hr/>	<hr/>	<hr/>
At 31 January 2023	-	22,062	22,062
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 February 2022	1,327	21,016	22,343
Charge for the year	-	971	971
Eliminated on disposal	(1,327)	(5,329)	(6,656)
	<hr/>	<hr/>	<hr/>
At 31 January 2023	-	16,658	16,658
	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>			
At 31 January 2023	<hr/> -	<hr/> 5,404	<hr/> 5,404
At 31 January 2022	<hr/> 1	<hr/> 5,029	<hr/> 5,030

Included within the net book value of land and buildings above is £Nil (2022 - £1) in respect of long leasehold land and buildings.

#### 5 Debtors

	2023 £	2022 £
<b>Current</b>		
Trade debtors	131,310	102,547
Other debtors	2,365	20,069
	<hr/>	<hr/>
	<hr/> 133,675	<hr/> 122,616



## Aline Services Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 January 2023

#### 6 Creditors

##### Creditors: amounts falling due within one year

	Note	2023 £	2022 £
<b>Due within one year</b>			
Trade creditors		11,795	16,900
Amounts owed to group undertakings and undertakings in which the company has a participating interest		4,000	-
Taxation and social security		46,634	35,547
Other creditors		13,977	38,073
		<u>76,406</u>	<u>90,520</u>

#### 7 Parent and ultimate parent undertaking

The company's immediate parent is Aline Vehicle Delivery Limited, incorporated in United Kingdom.

These financial statements are available upon request from 3A Finneys Business Park, Manchester Road, Bury, Lancashire, BL9 9NS.

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.