

Company registration number SC389888 (Scotland)

**ALPRESS HYDRAULIC SERVICES LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
PAGES FOR FILING WITH REGISTRAR**

# ALPRESS HYDRAULIC SERVICES LTD

## CONTENTS

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|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Balance sheet                     | 1 - 2       |
| Notes to the financial statements | 3 - 7       |

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# ALPRESS HYDRAULIC SERVICES LTD

## BALANCE SHEET

AS AT 31 MARCH 2025

|  |       | 2025            |                 | 2024             |                 |
|--|-------|-----------------|-----------------|------------------|-----------------|
|  | Notes | £               | £               | £                | £               |
| <b>Fixed assets</b>  |       |                 |                 |                  |                 |
| Intangible assets  | 3     |                 | -               |                  | 728             |
| Tangible assets  | 4     |                 | 17,395          |                  | 23,608          |
|  |       |                 | <u>17,395</u>   |                  | <u>24,336</u>   |
| <b>Current assets</b>  |       |                 |                 |                  |                 |
| Debtors  | 5     | 20,831          |                 | 59,712           |                 |
| Cash at bank and in hand                                       |       | 35,512          |                 | 25,192           |                 |
|  |       | <u>56,343</u>   |                 | <u>84,904</u>    |                 |
| <b>Creditors: amounts falling due within one year</b>          | 6     | <u>(77,647)</u> |                 | <u>(120,394)</u> |                 |
| <b>Net current liabilities</b>                                 |       |                 | <u>(21,304)</u> |                  | <u>(35,490)</u> |
| <b>Total assets less current liabilities</b>                   |       |                 | <u>(3,909)</u>  |                  | <u>(11,154)</u> |
| <b>Creditors: amounts falling due after more than one year</b> | 7     |                 | -               |                  | (10,437)        |
| <b>Provisions for liabilities</b>                              |       |                 | -               |                  | <u>(594)</u>    |
| <b>Net liabilities</b>   |       |                 | <u>(3,909)</u>  |                  | <u>(22,185)</u> |
| <b>Capital and reserves</b>                                    |       |                 |                 |                  |                 |
| Called up share capital  | 8     |                 | 100             |                  | 100             |
| Profit and loss reserves                                       |       |                 | <u>(4,009)</u>  |                  | <u>(22,285)</u> |
| <b>Total equity</b>  |       |                 | <u>(3,909)</u>  |                  | <u>(22,185)</u> |

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

**ALPRESS HYDRAULIC SERVICES LTD**

**BALANCE SHEET (CONTINUED)**

**AS AT 31 MARCH 2025**

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The financial statements were approved by the board of directors and authorised for issue on 9 October 2025 and are signed on its behalf by:

Mr G Fleming  
**Director**

**Company Registration No. SC389888**

# ALPRESS HYDRAULIC SERVICES LTD

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Company information

Alpress Hydraulic Services Ltd is a private company limited by shares incorporated in Scotland. The registered office is 5 Atholl Avenue, Hillington Park, Renfrew, Paisley, United Kingdom, PA3 2DD.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. 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 financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

These financial statements are prepared on the going concern basis. The directors have a reasonable expectation that the company will continue in operational existence for the foreseeable future.

#### 1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

#### 1.4 Intangible fixed assets - goodwill

Goodwill represents the excess of the cost of acquisition of a businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is considered to have a finite useful life and is amortised on a systematic basis over its expected life, which is five years.

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                     |             |
|---------------------|-------------|
| Plant and equipment | 20% on cost |
| Computers           | 20% on cost |
| Motor vehicles      | 20% on cost |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### 1.6 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

# ALPRESS HYDRAULIC SERVICES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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**1 Accounting policies** (Continued)

**1.7 Equity instruments**

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

**1.8 Taxation**

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

***Current tax***

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes 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 reporting end date.

***Deferred tax***

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date 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 is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

**1.9 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

**1.10 Leases**

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to profit or loss so as to produce a constant periodic rate of interest on the remaining balance of the liability.

# ALPRESS HYDRAULIC SERVICES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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**1 Accounting policies** (Continued)

**1.11 Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

**2 Employees**

The average monthly number of persons (including directors) employed by the company during the year was:

|       | 2025<br>Number | 2024<br>Number |
|-------|----------------|----------------|
| Total | 0              | 0              |
|       | <u>0</u>       | <u>0</u>       |

**3 Intangible fixed assets**

|                                    | Goodwill<br>£ |
|------------------------------------|---------------|
| <b>Cost</b>                        |               |
| At 1 April 2024 and 31 March 2025  | 89,703        |
|                                    | <u>89,703</u> |
| <b>Amortisation and impairment</b> |               |
| At 1 April 2024                    | 88,975        |
| Amortisation charged for the year  | 728           |
|                                    | <u>89,703</u> |
| At 31 March 2025                   | 89,703        |
|                                    | <u>89,703</u> |
| <b>Carrying amount</b>             |               |
| At 31 March 2025                   | -             |
|                                    | <u>-</u>      |
| At 31 March 2024                   | 728           |
|                                    | <u>728</u>    |

# ALPRESS HYDRAULIC SERVICES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

| 4 Tangible fixed assets  | Plant and<br>equipment | Computers     | Motor vehicles | Total       |
|--|------------------------|---------------|----------------|-------------|
|  | £                      | £             | £              | £           |
| <b>Cost</b>  |                        |               |                |             |
| At 1 April 2024 and 31 March 2025                                | 16,344                 | 1,595         | 22,587         | 40,526      |
| <b>Depreciation and impairment</b>                               |                        |               |                |             |
| At 1 April 2024  | 10,912                 | 1,489         | 4,517          | 16,918      |
| Depreciation charged in the year                                 | 1,590                  | 106           | 4,517          | 6,213       |
| At 31 March 2025   | 12,502                 | 1,595         | 9,034          | 23,131      |
| <b>Carrying amount</b>   |                        |               |                |             |
| At 31 March 2025   | 3,842                  | -             | 13,553         | 17,395      |
| At 31 March 2024   | 5,432                  | 106           | 18,070         | 23,608      |
| <b>5 Debtors</b>   |                        |               | <b>2025</b>    | <b>2024</b> |
| <b>Amounts falling due within one year:</b>                      |                        |               | £              | £           |
| Trade debtors  |                        |               | 20,424         | 34,712      |
| Other debtors  |                        |               | 407            | 25,000      |
|  |                        |               | 20,831         | 59,712      |
| <b>6 Creditors: amounts falling due within one year</b>          |                        |               | <b>2025</b>    | <b>2024</b> |
|  |                        |               | £              | £           |
| Trade creditors  |                        |               | 1,397          | 7,488       |
| Taxation and social security                                     |                        |               | 3,962          | 4,159       |
| Other creditors  |                        |               | 72,288         | 108,747     |
|  |                        |               | 77,647         | 120,394     |
| <b>7 Creditors: amounts falling due after more than one year</b> |                        |               | <b>2025</b>    | <b>2024</b> |
|  |                        |               | £              | £           |
| Other creditors  |                        |               | -              | 10,437      |
| <b>8 Called up share capital</b>                                 |                        |               | <b>2025</b>    | <b>2024</b> |
| <b>Ordinary share capital</b>                                    | <b>2025</b>            | <b>2024</b>   | <b>2025</b>    | <b>2024</b> |
| <b>Issued and fully paid</b>                                     | <b>Number</b>          | <b>Number</b> | <b>£</b>       | <b>£</b>    |
| Ordinary of £1 each  | 100                    | 100           | 100            | 100         |

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.