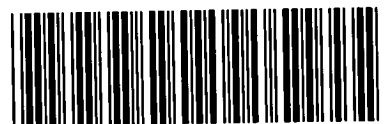


Financial Statements for the Year Ended 31 March 2021

for

Alpha Biolaboratories Retail Limited

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Alpha Biolaboratories Retail Limited

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for the Year Ended 31 March 2021

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Alpha Biolaboratories Retail Limited

Company Information
for the Year Ended 31 March 2021

DIRECTORS:

D Thomas
R S Davenport

REGISTERED OFFICE:

Unit 14, Webster Court
Carina Park
Westbrook
Warrington
Cheshire
WA5 8DP

REGISTERED NUMBER:

07936081 (England and Wales)

INDEPENDENT AUDITORS:

Kay Johnson Gee Limited
Chartered Accountants and
Statutory Auditors
1 City Road East
Manchester
M15 4PN

Alpha Biolaboratories Retail Limited (Registered number: 07936081)

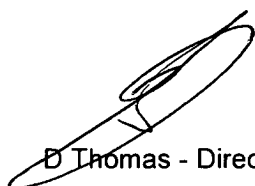
Balance Sheet
31 March 2021

	Notes	31.3.21 £	31.3.20 £
CURRENT ASSETS			
Debtors	4	2,882,132	639,603
Cash at bank		81,379	107,928
		<hr/> 2,963,511	<hr/> 747,531
CREDITORS			
Amounts falling due within one year	5	2,179,726	732,575
		<hr/> 783,785	<hr/> 14,956
NET CURRENT ASSETS			
		<hr/> 783,785	<hr/> 14,956
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> <hr/> 783,785	<hr/> <hr/> 14,956
CAPITAL AND RESERVES			
Called up share capital	6	100	100
Retained earnings		783,685	14,856
		<hr/> 783,785	<hr/> 14,956
SHAREHOLDERS' FUNDS		<hr/> <hr/> 783,785	<hr/> <hr/> 14,956

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

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 21 December 2021 and were signed on its behalf by:


D Thomas - Director

The notes form part of these financial statements

Alpha Biolaboratories Retail Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

1. **STATUTORY INFORMATION**

Alpha Biolaboratories Retail Limited is a private company limited by share capital, incorporated in England and Wales, registration number 07936081. The address of the registered office and principal place of business is Unit 14 Webster Court, Carina Park, Westbrook, Warrington WA5 8WD.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Turnover represents amounts recognised by the company in respect of goods supplied, exclusive of Value Added Tax and trade discounts. Turnover principally consists of the sale of COVID-19 testing kits and processing of the test results which are recognised at the point of which the goods or services are provided.

Government grants

Government grants are recognised on the accrual model and are measured at fair value of the asset receivable. Grants are classified as relating either to other income or to assets. Grants related to other income are recognised in profit or loss over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Alpha Biolaboratories Retail Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The obligations for contributions to defined contribution scheme are recognised as an expense as incurred. The assets of the scheme are held separately from those of the Company in an independent administered fund.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the trade debtors and other debtors are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

Cash and cash equivalents

Cash and cash equivalents are represented by cash in hand and at bank.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 15 (2020 - 5).

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Amounts owed by participating interests	2,782,967	620,501
Other debtors	99,165	19,102
	<u>2,882,132</u>	<u>639,603</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	21,351	20,963
Amounts owed to participating interests	1,767,796	638,718
Taxation and social security	376,295	71,103
Other creditors	14,284	1,791
	<u>2,179,726</u>	<u>732,575</u>

Alpha Biolaboratories Retail Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.3.21	31.3.20
			£	£
100	Ordinary	£1.00	100	100
			<u>100</u>	<u>100</u>

7. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

Julian Beressi, Kay Johnson Gee Limited (Senior Statutory Auditor)
for and on behalf of Kay Johnson Gee Limited

8. RELATED PARTY DISCLOSURES

During the year, the company received management charges from companies under common control of £3,436,142 (2020: £Nil). The company also paid management charges to companies under common control of £3,558,656 (2020: £1,179,457)