

Company registration number 01420482 (England and Wales)

**LAPRA LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**  
**PAGES FOR FILING WITH REGISTRAR**

# LAPRA LIMITED

## CONTENTS

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	<b>Page</b>
Balance sheet	1
Notes to the financial statements	2 - 4

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# LAPRA LIMITED

## BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	5	1,633		15,715	
Investments	6	1		1	
Cash at bank and in hand		199,818		208,959	
		<u>201,452</u>		<u>224,675</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(151,827)</u>		<u>(125,016)</u>	
<b>Net current assets</b>			<u>49,625</u>		<u>99,659</u>
<b>Capital and reserves</b>					
Called up share capital	8		100		100
Profit and loss reserves			<u>49,525</u>		<u>99,559</u>
<b>Total equity</b>			<u>49,625</u>		<u>99,659</u>

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

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.

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.

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

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

The financial statements were approved by the board of directors and authorised for issue on 29 May 2026 and are signed on its behalf by:

Mr M Terry  
**Director**

Company registration number 01420482 (England and Wales)

# LAPRA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

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### 1 Accounting policies

#### Company information

LAPRA Limited is a private company limited by shares incorporated in England and Wales. The registered office is 88 Hill Village Road, Sutton Coldfield, West Midlands, B75 5BE.

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

#### 1.2 Turnover

Turnover represents subscriptions from the residents of Little Aston Park.

#### 1.3 Intangible fixed assets other than goodwill

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software is being amortised evenly over its estimated useful life of three years.

#### 1.4 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:

Computers	25% reducing balance
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#### 1.5 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.

# LAPRA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

### 2 Employees

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

	2025 Number	2024 Number
Total	4	4

### 3 Intangible fixed assets

	Other £
<b>Cost</b>	
At 1 September 2024 and 31 August 2025	3,762
<b>Amortisation and impairment</b>	
At 1 September 2024 and 31 August 2025	3,762
<b>Carrying amount</b>	
At 31 August 2025	-
At 31 August 2024	-

### 4 Tangible fixed assets

	Plant and machinery etc £
<b>Cost</b>	
At 1 September 2024 and 31 August 2025	290
<b>Depreciation and impairment</b>	
At 1 September 2024 and 31 August 2025	290
<b>Carrying amount</b>	
At 31 August 2025	-
At 31 August 2024	-

### 5 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	-	14,117
Other debtors	1,633	1,598
	1,633	15,715

# LAPRA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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5 Debtors (Continued)

The directors have considered the recoverability of trade debtors and have provided for some bad or doubtful debts. The directors will continue to pursue these older balances.

6 Current asset investments	2025 £	2024 £
Shares in group undertakings	1	1

7 Creditors: amounts falling due within one year	2025 £	2024 £
Taxation and social security	515	200
Other creditors	151,312	124,816
	<u>151,827</u>	<u>125,016</u>

Within creditors and cash is £142,642 (2024: £117,021) of security fees paid in advance by residents, which will be paid to the security provider after the year-end. These monies are held on behalf of the security scheme operating in Little Aston Park.

8 Called up share capital	2025 Number	2024 Number	2025 £	2024 £
Ordinary share capital Issued and fully paid				
Ordinary shares of £1 each	100	100	100	100

9 Ultimate controlling party

The company is controlled by its directors for the benefit of the residents of Little Aston Park.

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.