REGISTERED NUMBER: 03334821 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 July 2025

for

Leicester Precision Components Limited

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Leicester Precision Components Limited

Company Information for the Year Ended 31 July 2025

DIRECTORS:	G S Jagdev D K Jagdev
REGISTERED OFFICE:	Satya House 60 Bradgate Street Leicester LE4 0AW
REGISTERED NUMBER:	03334821 (England and Wales)
ACCOUNTANTS:	Duncan & Toplis Limited Park House 37 Clarence Street Leicester Leicestershire LE1 3RW

Balance Sheet
31 July 2025

	Notes	31.7.25 £	31.7.24 £
FIXED ASSETS			
Tangible assets	4	-	10,000
CURRENT ASSETS			
Stocks		3,493	-
Debtors	5	85,643	80,804
Cash at bank		113,842	235,963
		202,978	316,767
CREDITORS			
Amounts falling due within one year	6	(45,004)	(86,324)
NET CURRENT ASSETS		157,974	230,443
TOTAL ASSETS LESS CURRENT LIABILITIES		157,974	240,443
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		157,874	240,343
		157,974	240,443

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 16 March 2026 and were signed on its behalf by:

G S Jagdev - Director

Notes to the Financial Statements for the Year Ended 31 July 2025

1. STATUTORY INFORMATION

Leicester Precision Components Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

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 comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Government grants
Government grants receivable in relation to expenditure is recognised when the expenditure is charged to the profit and loss.

Stocks
Stocks are valued at the lower of cost and estimated selling price less costs to complete and sell, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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.

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2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 10 (2024 - 14) .

4. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 August 2024 and 31 July 2025	4,515	35,300	332	40,147
DEPRECIATION				
At 1 August 2024	4,515	25,300	332	30,147
Charge for year	-	10,000	-	10,000
At 31 July 2025	4,515	35,300	332	40,147
NET BOOK VALUE				
At 31 July 2025	-	-	-	-
At 31 July 2024	-	10,000	-	10,000

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25 £	31.7.24 £
Trade debtors	61,265	44,164
Amounts owed by group undertakings	8,663	9,010
Other debtors	15,715	27,630
	85,643	80,804

Included in other debtors is £15,715 (2024 - £16,101) relating to prepayments.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25 £	31.7.24 £
Trade creditors	25,084	20,655
Taxation and social security	10,402	6,959
Other creditors	9,518	58,710
	45,004	86,324

Included in other creditors is £8,713 (2024 - £9,044) relating to accruals.

7. ULTIMATE CONTROLLING PARTY

The company regards Leicester Precision Components Holdings Limited, incorporated in England, as its ultimate parent company and controlling party.

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.