Rai Properties (Midlands) Limited

Registered number: 04557607

Balance Sheet

as at 31 October 2025

	Notes		2025		2024
			£		£
Fixed assets					
Tangible assets	3		655,103		655,129
Current assets					
Debtors	4	100,884		92,985	
Cash at bank and in hand		176		3,136	
		101,060		96,121	
Creditors: amounts falling due within one year	5	(67,476)		(64,596)	
Net current assets			33,584		31,525
Total assets less current liabilities			688,687		686,654
Creditors: amounts falling due after more than one year	6		(434,160)		(434,160)
Net assets			254,527		252,494
Capital and reserves					
Called up share capital			100		100
Revaluation reserve	7		212,607		212,607
Profit and loss account			41,820		39,787
Shareholders' funds			254,527		252,494

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

A S Rai

Director

Approved by the board on 16 July 2026

Rai Properties (Midlands) Limited
Notes to the Accounts
for the year ended 31 October 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover represents the value of rent received during the year.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment	20% reducing balance

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards

incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

2 Employees

	2025 Number	2024 Number
Average number of persons employed by the company	1	1

3 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 November 2024	655,000	1,865	656,865
At 31 October 2025	655,000	1,865	656,865
Depreciation			
At 1 November 2024	-	1,736	1,736
Charge for the year	-	26	26
At 31 October 2025	-	1,762	1,762
Net book value			
At 31 October 2025	655,000	103	655,103
At 31 October 2024	655,000	129	655,129

4 Debtors

	2025 £	2024 £
Other debtors	100,884	92,985

5 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	26,389	32,133
Corporation tax	1,030	1,030
Other creditors	40,057	31,433
	67,476	64,596

6 Creditors: amounts falling due after one year	2025	2024
	£	£
Bank loans	434,160	434,160

7 Revaluation reserve	2025	2024
	£	£
At 1 November 2024	212,607	212,607
At 31 October 2025	212,607	212,607

8 Other information

Rai Properties (Midlands) Limited is a private company limited by shares and incorporated in England. Its registered office is:

358
Bradford Road
Birmigham
West Midlands
B36 9AD

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.