REGISTERED NUMBER: 09990708 (England and Wales)

Alocura Limited

Unaudited Financial Statements

for the Year Ended 28 February 2026

Alocura Limited (Registered number: 09990708)

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for the year ended 28 February 2026

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Alocura Limited

Company Information
for the year ended 28 February 2026

DIRECTORS:	SM Jones IK Walsh SR Edwards A Bell LD Kinder IM Clegg
SECRETARY:	IM Clegg
REGISTERED OFFICE:	1 Smithy Court Smithy Brook Road Wigan Greater Manchester WN3 6PS
REGISTERED NUMBER:	09990708 (England and Wales)
ACCOUNTANTS:	McMillan & Co LLP Chartered Accountants 28 Eaton Avenue Matrix Office Park Buckshaw Village Chorley Lancashire PR7 7NA

Alocura Limited (Registered number: 09990708)

Balance Sheet
28 February 2026

	Notes	£	2026 £	£	2025 £
FIXED ASSETS					
Intangible assets	4		**165,315**		296,982
Tangible assets	5		**5,372**		9,950
			170,687		306,932
CURRENT ASSETS					
Debtors	6	**109,505**		188,686	
Cash at bank and in hand		**174,859**		84,804	
		284,364		273,490	
CREDITORS					
Amounts falling due within one year	7	**51,057**		103,332	
NET CURRENT ASSETS			**233,307**		170,158
TOTAL ASSETS LESS CURRENT LIABILITIES			**403,994**		477,090
CREDITORS					
Amounts falling due after more than one year	8		**-**		2,500
NET ASSETS			**403,994**		474,590
CAPITAL AND RESERVES					
Called up share capital	9		**179**		179
Share premium			**14,981**		14,981
Retained earnings			**388,834**		459,430
SHAREHOLDERS' FUNDS			**403,994**		474,590

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2026 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 notes form part of these financial statements

continued...

Balance Sheet - continued
28 February 2026

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 13 October 2026 and were signed on its behalf by:

A Bell - Director

Notes to the Financial Statements
for the year ended 28 February 2026

1. STATUTORY INFORMATION

Alocura 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.

The presentation currency of the financial statements is the Pound Sterling (£).

The amounts in the financial statements have been rounded to the nearest £1.

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.

Intangible assets
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.

Software Development are being amortised evenly over their estimated useful life of five years.

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

Fixtures and fittings	- 33% on cost
Computer equipment	- 33% on cost

Financial instruments
Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument. Basic financial assets, which include debtors, prepayments and bank balances, are initially measured at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the asset is measured at the present value of the future receipts discounted at a market rate of interest. Basic financial liabilities, which include creditors, accruals, bank loans and group borrowings, are initially recognised at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the liability is measured at the present value of the future obligations discounted at a market rate of interest.

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

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Notes to the Financial Statements - continued
for the year ended 28 February 2026

2. **ACCOUNTING POLICIES - continued**

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.

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 11 (2025 - 13) .

4. **INTANGIBLE FIXED ASSETS**

	Software Development £
COST	
At 1 March 2025 and 28 February 2026	**993,335**
AMORTISATION	
At 1 March 2025	**696,353**
Amortisation for year	**131,667**
At 28 February 2026	**828,020**
NET BOOK VALUE	
At 28 February 2026	**165,315**
At 28 February 2025	296,982

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Notes to the Financial Statements - continued
for the year ended 28 February 2026

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 March 2025	**10,242**	**19,772**	**30,014**
Additions	**-**	**710**	**710**
At 28 February 2026	**10,242**	**20,482**	**30,724**
DEPRECIATION			
At 1 March 2025	**3,866**	**16,198**	**20,064**
Charge for year	**2,920**	**2,368**	**5,288**
At 28 February 2026	**6,786**	**18,566**	**25,352**
NET BOOK VALUE			
At 28 February 2026	**3,456**	**1,916**	**5,372**
At 28 February 2025	6,376	3,574	9,950

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade debtors	**72,800**	177,976
Other debtors	**245**	110
VAT	**2,298**	-
Prepayments	**34,162**	10,600
	109,505	188,686

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Bank loans and overdrafts	**2,500**	10,000
Trade creditors	**26,443**	67,304
Social security and other taxes	**10,688**	9,886
VAT	**-**	2,412
Other creditors	**1,756**	1,768
Accrued expenses	**9,670**	11,962
	51,057	103,332

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2026 £	2025 £
Bank loans - 1-2 years	**-**	2,500

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Notes to the Financial Statements - continued
for the year ended 28 February 2026

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2026 £	2025 £
17,896	Ordinary A	0.01	**179**	179

10. RELATED PARTY DISCLOSURES

In the opinion of the directors the company is controlled by the shareholders.

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.