Company Registration No. 12371981 (England and Wales)

LAPAY HOLDINGS LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

LAPAY HOLDINGS LTD
UNAUDITED ACCOUNTS
CONTENTS

	Page
Company information	3
Statement of financial position	4
Notes to the accounts	5

LAPAY HOLDINGS LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2024

Director	Dongdong Wang
Company Number	12371981 (England and Wales)
Registered Office	86-90 Paul Street London EC2A 4NE ENGLAND
Accountants	TaxKings Ltd 4th Floor, 176 Bath Street Glasgow G2 4HG

LAPAY HOLDINGS LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
Fixed assets			
Intangible assets	4	274,302	308,590
Tangible assets	5	-	1,306
		274,302	309,896
Current assets			
Debtors	6	326,965	422,681
Cash at bank and in hand		70,778	194,805
		397,743	617,486
Creditors: amounts falling due within one year	7	(23,200)	(86,855)
Net current assets		374,543	530,631
Net assets		648,845	840,527
Capital and reserves			
Called up share capital		1,222,000	1,222,000
Profit and loss account		(573,155)	(381,473)
Shareholders' funds		648,845	840,527

For the year ending 31 December 2024 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 in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 17 October 2025 and were signed on its behalf by

Dongdong Wang
Director

Company Registration No. 12371981

1 Statutory information

Lapay Holdings Ltd is a private company, limited by shares, registered in England and Wales, registration number 12371981. The registered office is 86-90, Paul Street, London, EC2A 4NE, ENGLAND.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Computer equipment	33% straight line

Intangible fixed assets

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation. Useful life has been estimated at 10 years.

4 Intangible fixed assets

	Other £
Cost	
At 1 January 2024	342,878
At 31 December 2024	342,878
Amortisation	
At 1 January 2024	34,288
Charge for the year	34,288
At 31 December 2024	68,576
Net book value	
At 31 December 2024	274,302
At 31 December 2023	308,590

5 Tangible fixed assets

	Computer equipment
	£
Cost or valuation	At cost
At 1 January 2024	2,917
Disposals	(2,917)
At 31 December 2024	-
Depreciation	
At 1 January 2024	1,611
Charge for the year	973
On disposals	(2,584)
At 31 December 2024	-
Net book value	
At 31 December 2024	-
At 31 December 2023	1,306

6 Debtors

	2024	2023
	£	£
Amounts falling due within one year		
Other debtors	202,054	394,121
Amounts falling due after more than one year		
Amounts due from group undertakings etc.	121,351	-
Other debtors	3,560	28,560
	124,911	28,560

7 Creditors: amounts falling due within one year

	2024	2023
	£	£
Taxes and social security	(11)	8,947
Other creditors	-	54,697
Loans from directors	23,211	23,211
	23,200	86,855

8 Transactions with related parties

The company has provided a loan to Lapay UK Ltd. The loan is interest-free and is repayable on demand. The loan is not expected to be recalled within the next 12 months.

9 Average number of employees

During the year the average number of employees was 3 (2023: 4).

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.