LAPAY HOLDINGS LTD

Company Registration Number

12371981

(England and Wales)

Private limited company limited by shares

Registered office: Epworth House, 25 City Road, City Road, London, EC1Y 1AA, England

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Audit Exempt Micro-Entity Accounts

For the Year Ended 31 December 2025

Prepared in accordance with the micro-entity provisions of the Companies Act 2006 and FRS 105

LAPAY HOLDINGS LTD

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LAPAY HOLDINGS LTD

Balance sheet

As at 31 December 2025

	2025	2024
	£	£
Fixed assets	788,554	349,301
Current assets	73,270	307,064
Creditors: amounts falling due within one year	(82,400)	(7,519)
Net current assets (liabilities)	**(9,130)**	**299,545**
Total assets less current liabilities	**779,424**	**648,846**
Creditors: amounts falling due after more than one year	(409,832)	(153,017)
Total net assets (liabilities)	**369,592**	**495,829**
Capital and reserves	369,592	495,829

LAPAY HOLDINGS LTD

Balance sheet continued

For the year ending 31 December 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their 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 of the small companies regime applicable to micro-entities.

The accounts were approved by the Board of Directors and authorised for issue on 24 September 2026.

WANG, Dongdong
Director

LAPAY HOLDINGS LTD

Notes to the Financial Statements

for the Year Ended 31 December 2025

1. Accounting Policies

Turnover
Turnover is recognised when goods are delivered or services are provided.

Taxation
Corporation tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Debtors
Debtors are recognised at the settlement amount due.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments.

Creditors
Creditors are recognised when there is an obligation at the balance sheet date as a result of a past event.

Notes to the Financial Statements (continued)

2. Basis of Preparation

These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime.

Notes to the Financial Statements (continued)

3. Employee Information

The average number of employees during the year was: **1**

4. Off-balance sheet arrangements

The company had no off-balance sheet arrangements during the year.

5. Advances, credit and guarantees granted to directors

No advances or credit were granted to, and no guarantees were entered into on behalf of, the directors during the year.

6. Financial commitments, guarantees and contingencies

The company had no financial commitments, guarantees or contingencies that are not included in the balance sheet.

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.