

**LIBRA DIGITAL LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025**

LIBRA DIGITAL LIMITED
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LIBRA DIGITAL LIMITED
Balance Sheet
As At 31 October 2025

Registered number: 13655310

		2025	2024
	Notes	£	£
FIXED ASSETS			
CURRENT ASSETS			
Debtors	5	134	99
Cash at bank and in hand		1	2
		135	101
Creditors: Amounts Falling Due Within One Year	6	(1,562)	(1,338)
NET CURRENT ASSETS (LIABILITIES)		(1,427)	(1,237)
TOTAL ASSETS LESS CURRENT LIABILITIES		(1,427)	(1,237)
NET LIABILITIES		(1,427)	(1,237)
CAPITAL AND RESERVES			
Called up share capital	7	1	1
Profit and Loss Account		(1,428)	(1,238)
SHAREHOLDERS' FUNDS		(1,427)	(1,237)

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

The member has 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Ganna Andriishyna

Director

1 December 2025

The notes on pages 2 to 3 form part of these financial statements.

LIBRA DIGITAL LIMITED
Notes to the Financial Statements
For The Year Ended 31 October 2025

1. General Information

LIBRA DIGITAL LIMITED is a private company, limited by shares, incorporated in England & Wales, registered number 13655310. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	depreciated over 3 years on a straight line basis.
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3. Average Number of Employees

Average number of employees, including directors, during the year was: NIL (2024: NIL)

4. Tangible Assets

	Computer Equipment £
Cost	
As at 1 November 2024	1,381
As at 31 October 2025	1,381
Depreciation	
As at 1 November 2024	1,381
As at 31 October 2025	1,381
Net Book Value	
As at 31 October 2025	-
As at 1 November 2024	-

LIBRA DIGITAL LIMITED
Notes to the Financial Statements (continued)
For The Year Ended 31 October 2025

5. Debtors

	2025	2024
	£	£
Due within one year		
VAT	134	99
	<u>134</u>	<u>99</u>

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	-	237
Director's loan account	1,562	1,101
	<u>1,562</u>	<u>1,338</u>

7. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	1	1
	<u>1</u>	<u>1</u>

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.