VICAULAR LIMITED

Registered Number
14617618
(England and Wales)

Unaudited Financial Statements for the Year ended
31 January 2025

VICAULAR LIMITED

Company Information
for the year from 1 February 2024 to 31 January 2025

Director	HU, Qun
Registered Address	35 Pond Street London NW3 2PN
Registered Number	14617618 (England and Wales)

VICAULAR LIMITED

Statement of Financial Position
31 January 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	3		4,347,273		4,350,467
			4,347,273		4,350,467
Current assets					
Debtors	4	153,344		1,755	
Cash at bank and on hand		54,354		22,299	
		207,698		24,054	
Creditors amounts falling due within one year	5	(524,334)		(504,376)	
Net current assets (liabilities)			(316,636)		(480,322)
Total assets less current liabilities			4,030,637		3,870,145
Creditors amounts falling due after one year	6		(4,002,113)		(3,859,366)
Net assets			28,524		10,779
Capital and reserves					
Called up share capital			1		1
Profit and loss account			28,523		10,778
Shareholders' funds			28,524		10,779

The company was entitled to exemption from audit for this reporting period 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 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 in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit and loss account under section 444 (5A) Companies Act 2006.

The financial statements were approved and authorised for issue by the Director on 22 October 2025, and are signed on its behalf by:

HU, Qun
Director
Registered Company No. 14617618

1. Accounting policies

Statutory information

The company is a private company limited by shares and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

Statement of compliance

The financial statements have been prepared in compliance with FRS 102 Section 1A, as it applies to the financial statements for the period and there were no material departures from the reporting standard.

Revenue from rendering of services

Revenue 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.

Interest income

Interest income is recognised using the effective interest rate method.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Tangible fixed assets and depreciation

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Any tangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves. However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves. If a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less.

Trade and other 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.

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

2. Average number of employees

	2025	2024
Average number of employees during the year	1	1

3. Tangible fixed assets

	Land & buildings	Fixtures & fittings	Total
	£	£	£
Cost or valuation			
At 01 February 24	4,338,651	12,779	4,351,430
At 31 January 25	4,338,651	12,779	4,351,430
Depreciation and impairment			
At 01 February 24	-	963	963
Charge for year	-	3,194	3,194
At 31 January 25	-	4,157	4,157
Net book value			
At 31 January 25	4,338,651	8,622	4,347,273
At 31 January 24	4,338,651	11,816	4,350,467

4. Debtors: amounts due within one year

	2025	2024
	£	£
Other debtors	143,292	1
Prepayments and accrued income	10,052	1,754
Total	153,344	1,755

5. Creditors: amounts due within one year

	2025	2024
	£	£
Trade creditors / trade payables	-	3,779
Amounts owed to related parties	478,785	478,546
Taxation and social security	4,668	-
Accrued liabilities and deferred income	40,881	22,051
Total	524,334	504,376

6. Creditors: amounts due after one year

	2025	2024
	£	£
Other creditors	4,002,113	3,859,366
Total	4,002,113	3,859,366

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.