REGISTERED NUMBER: SC635421 (Scotland)

Unaudited Financial Statements for the Year Ended 31 July 2024

for

Loupr Ltd

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for the Year Ended 31 July 2024

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Loupr Ltd

Company Information
for the Year Ended 31 July 2024

DIRECTORS:	M D Kelly C A Kelly
REGISTERED OFFICE:	272 Bath Steet Glasgow G2 4JR
REGISTERED NUMBER:	SC635421 (Scotland)
ACCOUNTANTS:	CAP Accounting Services 65 Arden Avenue Thornliebank Glasgow G46 8PZ

Balance Sheet
31 July 2024

	Notes	31.7.24 £	31.7.23 £
CURRENT ASSETS			
Debtors	4	30,606	31,290
Cash at bank		2,173	8,223
		32,779	39,513
CREDITORS			
Amounts falling due within one year	5	6,719	6,719
NET CURRENT ASSETS		26,060	32,794
TOTAL ASSETS LESS CURRENT LIABILITIES		26,060	32,794
CREDITORS			
Amounts falling due after more than one year	6	30,219	35,749
NET LIABILITIES		(4,159)	(2,955)
CAPITAL AND RESERVES			
Called up share capital		2	2
Retained earnings		(4,161)	(2,957)
		(4,159)	(2,955)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2024 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
31 July 2024

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 20 March 2025 and were signed on its behalf by:

M D Kelly - Director

C A Kelly - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

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

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.

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.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2023 - 2) .

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.24	31.7.23
	£	£
Other debtors	30,606	31,290

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.24	31.7.23
	£	£
Bank loans and overdrafts	6,618	6,618
Other creditors	101	101
	6,719	6,719

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

	31.7.24	31.7.23
	£	£
Bank loans	30,219	35,749

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.