

Registered number
SC455790

Villa Prospera Ltd

Filleted Accounts

31 July 2025

Villa Prospera Ltd**Registered number:** SC455790**Balance Sheet****as at 31 July 2025**

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	3	18,774	18,774
Current assets			
Debtors	4	1,000	1,000
Cash at bank and in hand		4,709	2,146
		<u>5,709</u>	<u>3,146</u>
Creditors: amounts falling due within one year			
	5	(26,405)	(26,111)
Net current liabilities		<u>(20,696)</u>	<u>(22,965)</u>
Net liabilities		<u>(1,922)</u>	<u>(4,191)</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		(1,924)	(4,193)
Shareholder's funds		<u>(1,922)</u>	<u>(4,191)</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

G Chakirova

Director

Approved by the board on 13 March 2026

Villa Prospera Ltd
Notes to the Accounts
for the year ended 31 July 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable and includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on at the following annual rates on all tangible fixed assets, other than freehold land, as follows:

Motor Vehicles	25% on a Reducing Balance basis
Fixtures, fittings, tools and equipment	25% on a Reducing Balance basis

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

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.

Taxation

A current tax asset is recognised in respect of a tax loss that can be carried forwards to be set against tax due on future profits.

2 Employees

	2025	2024
	Number	Number
Average number of persons employed by the company	<u>1</u>	<u>1</u>

3 Tangible fixed assets

**Land and
buildings
£**

Cost

At 1 August 2024	18,774
At 31 July 2025	<u>18,774</u>

Depreciation

At 31 July 2025	<u>-</u>
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Net book value

At 31 July 2025	<u>18,774</u>
At 31 July 2024	18,774

4 Debtors	2025	2024
	£	£
Other debtors	<u>1,000</u>	<u>1,000</u>
5 Creditors: amounts falling due within one year	2025	2024
	£	£
Corporation tax	93	-
Other creditors	<u>26,312</u>	<u>26,111</u>
	<u>26,405</u>	<u>26,111</u>

6 Other information

Villa Prospera Ltd is a private company limited by shares and incorporated in Scotland. Its registered office is:

33 Aitken Street

Kirkcaldy

Fife

KY1 3DR

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.