

ZELAL & AIDA LTD

Abridged Accounts

Period of accounts

Start date: 16 December 2020

End date: 31 December 2021

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Accountant's report

You consider that the company is exempt from an audit for the year ended 31 December 2021 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year. In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

TEMIZ ASSOCIATES LTD

31 December 2021

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TEMIZ ASSOCIATES LTD

73 High Street

Gillingham

ME7 1BJ

16 September 2022

ZELAL & AIDA LTD
Statement of Financial Position
As at 31 December 2021

	Notes	2021 £
Fixed assets		
Intangible fixed assets		80,750
Tangible fixed assets		24,362
		<u>105,112</u>
Current assets		
Stocks		7,500
Debtors		5,059
Cash at bank and in hand		14,213
		<u>26,772</u>
Creditors: amount falling due within one year		<u>(23,395)</u>
Net current assets		<u>3,377</u>
Total assets less current liabilities		108,489
Creditors: amount falling due after more than one year		<u>(107,053)</u>
Net assets		<u><u>1,436</u></u>
Capital and reserves		
Called up share capital		100
Profit and loss account		1,336
Shareholder's funds		<u><u>1,436</u></u>

For the period ended 31 December 2021 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 16 September 2022 and were signed by:

Emin Yalcin

Director

ZELAL & AIDA LTD
Notes to the Abridged Financial Statements
For the period ended 31 December 2021

General Information

Zelal & Aida Ltd is a private company, limited by shares, registered in England and Wales, registration number 13084708, registration address Ashford Road St Michaels, St Michaels, Tenterden, Kent, TN30 6BT

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Intangible assets

Intangible assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

Goodwill

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of 20 years.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings	25% Reducing Balance
Plant and Machinery	25% Reducing Balance

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Average number of employees

Average number of employees during the period was 6.

3. Intangible fixed assets

Cost	Goodwill £	Total £
At 16 December 2020	-	-
Additions	85,000	85,000
Disposals	-	-
At 31 December 2021	85,000	85,000
Amortisation		
At 16 December 2020	-	-
Charge for period	4,250	4,250
On disposals	-	-
At 31 December 2021	4,250	4,250
Net book values		
At 31 December 2021	80,750	80,750
At 15 December 2020	-	-

4. Tangible fixed assets

Cost or valuation	Plant and Machinery	Fixtures and Fittings	Total
	£	£	£
At 16 December 2020	-	-	-
Additions	7,483	25,000	32,483
Disposals	-	-	-
At 31 December 2021	7,483	25,000	32,483
Depreciation			
At 16 December 2020	-	-	-
Charge for period	1,871	6,250	8,121
On disposals	-	-	-
At 31 December 2021	1,871	6,250	8,121
Net book values			
Closing balance as at 31 December 2021	5,612	18,750	24,362
Opening balance as at 16 December 2020	-	-	-

5. Share Capital

Allotted, called up and fully paid	2021
	£
100 Class A shares of £1.00 each	100
	100

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.