Company registration number 14957310 (England and Wales)

DELTEC INDUSTRIES HOLDINGS LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

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DELTEC INDUSTRIES HOLDINGS LIMITED

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DELTEC INDUSTRIES HOLDINGS LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	31 December 2025 £	£	30 June 2025 £	£
Fixed assets					
Investments	**3**		95		-
Current assets					
Cash at bank and in hand		-		1	
Net current assets			-		1
Net assets			95		1
Capital and reserves					
Called up share capital	**5**		95		1

For the financial period ended 31 December 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 of its financial statements for the period in question in accordance with section 476.

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

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

The financial statements were approved and signed by the director and authorised for issue on 18 August 2026

Mrs K J McGregor
Director

Company registration number 14957310 (England and Wales)

1 Accounting policies

Company information

Deltec Industries Holdings Limited is a private company limited by shares incorporated in England and Wales. The registered office is Unit 8, Wyrefields, Poulton Business Centre, Poulton le Fylde, Lancashire, FY6 8JX.

1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The company has taken advantage of the exemption under section 399 of the Companies Act 2006 not to prepare consolidated accounts, on the basis that the group of which this is the parent qualifies as a small group. The financial statements present information about the company as an individual entity and not about its group.

1.2 Going concern

At the time of approving the financial statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Fixed asset investments

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss .

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

1.6 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

2 Employees

The average monthly number of persons (including directors) employed by the company during the period was:

	2025 Number	2025 Number
Total	1	1

3 Fixed asset investments

	2025 £	2025 £
Shares in group undertakings and participating interests	95	-

Movements in fixed asset investments

	Shares in subsidiaries £
Cost or valuation	
At 1 July 2025	-
Additions	95
At 31 December 2025	95
Carrying amount	
At 31 December 2025	95
At 30 June 2025	-

4 Subsidiaries

Details of the company's subsidiaries at 31 December 2025 are as follows:

Name of undertaking	Registered office	Class of shares held	% Held Direct
Deltec Industries Limited	Unit 8 Wyrefields, Poulton Industrial E, Poulton Le Fylde, Lancashire, FY6 8JX	Ordinary	100.00

5 **Called up share capital**

Ordinary share capital	**2025 Number**	**2025 Number**	**2025 £**	**2025 £**
Issued and fully paid				
Ordinary A shares of £1 each	45	0	45	-
Ordinary B shares of £1 each	50	0	50	-
Ordinary shares of £1 each	0	1	-	1
	95	1	95	1

During the period through to 31 December 2025, the company issued 44 Ordinary A shares of £1 each and 50 Ordinary B shares of £1 each. The company's existing Ordinary share of £1 was re-designated as an Ordinary A share of £1. Both share classes rank pari passu in all respects.

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.