

**LADYBIRD SMA LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2024**

LADYBIRD SMA LTD
UNAUDITED ACCOUNTS
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LADYBIRD SMA LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2024

Directors Hamed Razaei Ibrahimyan

Company Number SC749607 (Scotland)

Registered Office 46 High Street
Dunfermline
KY12 7AS
United Kingdom

LADYBIRD SMA LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 NOVEMBER 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	<u>4</u>	5,200	6,500
Current assets			
Inventories		4,550	5,500
Cash at bank and in hand		320	874
		<u>4,870</u>	<u>6,374</u>
Creditors: amounts falling due within one year	<u>5</u>	(10,458)	(13,183)
Net current liabilities		<u>(5,588)</u>	<u>(6,809)</u>
Net liabilities		<u>(388)</u>	<u>(309)</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		(389)	(310)
Shareholders' funds		<u>(388)</u>	<u>(309)</u>

For the year ending 30 November 2024 the company was entitled to exemption from audit 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 directors acknowledge 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 30 August 2025 and were signed on its behalf by

Hamed Razaei Ibrahimyan
Director

Company Registration No. SC749607

LADYBIRD SMA LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

1 Statutory information

Ladybird Sma Ltd is a private company, limited by shares, registered in Scotland, registration number SC749607. The registered office is 46 High Street, Dunfermline, KY12 7AS, United Kingdom.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

4 Tangible fixed assets

	Plant & machinery £
Cost or valuation	At cost
At 1 December 2023	6,500
At 30 November 2024	6,500
Depreciation	
Charge for the year	1,300
At 30 November 2024	1,300
Net book value	
At 30 November 2024	5,200
At 30 November 2023	6,500

5 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,488	6,500
Taxes and social security	287	-
Loans from directors	6,683	6,683
	10,458	13,183

6 Average number of employees

During the year the average number of employees was 2 (2023: 2).

