

Financial Statements

for the Period

6 August 2024 to 31 December 2025

for

FTD & ZEE Limited

Contents of the Financial Statements
for the Period 6 August 2024 to 31 December 2025

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

FTD & ZEE Limited

Company Information
for the Period 6 August 2024 to 31 December 2025

DIRECTORS:

Z Ashraf
F Ashraf
T M Millca
D C Wild

SECRETARY:

REGISTERED OFFICE:

30 Kilbirnie Place
Glasgow
G5 8QR

REGISTERED NUMBER:

SC818607 (Scotland)

ACCOUNTANTS:

O'Haras Chartered Accountants
Radleigh House
1 Golf Road
Clarkston
Glasgow
G76 7HU

Balance Sheet
31 December 2025

	Notes	£
CURRENT ASSETS		
Stocks		31,807
Debtors	3	2,710
Cash at bank		<u>2,410</u>
		36,927
CREDITORS		
Amounts falling due within one year	4	<u>36,920</u>
NET CURRENT ASSETS		<u>7</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7</u>
CAPITAL AND RESERVES		
Called up share capital		100
Retained earnings	5	<u>(93)</u>
		<u>7</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2025 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 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 4 August 2026 and were signed on its behalf by:

F Ashraf - Director

Z Ashraf - Director

T M Millea - Director

D C Wild - Director

Notes to the Financial Statements
for the Period 6 August 2024 to 31 December 2025

1. 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.

Going concern

The directors are satisfied that the Company will have access to sufficient funds to ensure that all liabilities will be met as they fall due over a period of at least 12 months from the approval date of these financial statements. Consequently, the directors consider it appropriate to prepare the financial statements on a going concern basis.

Revenue

Revenue represents the amounts derived from the provision of goods and services, excluding value added tax and trade discounts.

Inventories

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the period 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 period 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.

Cash and cash equivalents

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

Impairment of fixed assets

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

2. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 4 .

Notes to the Financial Statements - continued
for the Period 6 August 2024 to 31 December 2025

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade debtors	1,696
Other debtors	<u>1,014</u>
	<u>2,710</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other creditors	<u>36,920</u>

5. RESERVES

	Retained earnings £
Deficit for the period	<u>(93)</u>
At 31 December 2025	<u>(93)</u>

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.