REGISTERED NUMBER: 08831729 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2021

for

DDC Investments Ltd

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for the Year Ended 31 March 2021

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DIRECTORS:	D Carver-Wynne D R Ellis
REGISTERED OFFICE:	Das Kino 22 Fletcher Gate Nottingham Nottinghamshire NG1 2FZ
REGISTERED NUMBER:	08831729 (England and Wales)
ACCOUNTANTS:	Beaumont Chapman Limited Foxhall Lodge Foxhall Road Nottingham Nottinghamshire NG7 6LH

Balance Sheet
31 March 2021

	Notes	31.3.21 £	£	31.3.20 £	£
FIXED ASSETS					
Tangible assets	4		13,699		3,220
Investments	5		45		45
Investment property	6		520,051		520,051
			533,795		523,316
CURRENT ASSETS					
Debtors	7	372,586		474,626	
Cash at bank		269,974		408,544	
		642,560		883,170	
CREDITORS					
Amounts falling due within one year	8	107,624		95,603	
NET CURRENT ASSETS			534,936		787,567
TOTAL ASSETS LESS CURRENT LIABILITIES			1,068,731		1,310,883
CREDITORS					
Amounts falling due after more than one year	9		81,187		155,006
NET ASSETS			987,544		1,155,877
CAPITAL AND RESERVES					
Called up share capital			3		3
Retained earnings			987,541		1,155,874
			987,544		1,155,877

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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 notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2021

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 6 December 2021 and were signed on its behalf by:

D R Ellis - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

DDC Investments Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. 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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- in accordance with the property
Plant and machinery etc	- 33% on cost

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Taxation
Taxation for the year 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 year 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2020 - 3).

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4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 April 2020	4,458	-	4,458
Additions	-	12,789	12,789
At 31 March 2021	4,458	12,789	17,247
DEPRECIATION			
At 1 April 2020	1,238	-	1,238
Charge for year	223	2,087	2,310
At 31 March 2021	1,461	2,087	3,548
NET BOOK VALUE			
At 31 March 2021	2,997	10,702	13,699
At 31 March 2020	3,220	-	3,220

5. FIXED ASSET INVESTMENTS

	Other investments £
COST	
At 1 April 2020 and 31 March 2021	45
NET BOOK VALUE	
At 31 March 2021	45
At 31 March 2020	45

6. INVESTMENT PROPERTY

	Total £
FAIR VALUE	
At 1 April 2020 and 31 March 2021	520,051
NET BOOK VALUE	
At 31 March 2021	520,051
At 31 March 2020	520,051

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7. DEBTORS

	31.3.21	31.3.20
	£	£
Amounts falling due within one year:		
Amounts owed by group undertakings	60,123	248,043
Other debtors	7,963	22,083
	68,086	270,126
Amounts falling due after more than one year:		
Other debtors	304,500	204,500
Aggregate amounts	372,586	474,626

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Bank loans and overdrafts	81,875	36,948
Trade creditors	-	101
Taxation and social security	2,049	2,335
Other creditors	23,700	56,219
	107,624	95,603

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.21	31.3.20
	£	£
Bank loans	81,187	155,006

10. RELATED PARTY DISCLOSURES

During the period Our Secret Garden Ltd a company in which the directors have a significant influence sold goods and services to DDC Investments Ltd of £3,337 (2020: £nil) which was still outstanding at 31 March 2021.
During the period, Fletchergate Industries Ltd a company in which the directors have a significant influence sold goods and services to DDC Investments Ltd of £110 (2020:£1,275) os which £110 (2020: £nil) was outstanding at 31 March 2021.
During the prior period, the company loaned to Pandora's Holdings Ltd a company in which the directors have a significant influence £204,500 and this remains outstanding at the year end.

11. ULTIMATE CONTROLLING PARTY

The ultimate controlling parties are the shareholders by virtue of their equal holdings.

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.