

Unaudited Financial Statements for the Year Ended 31 March 2022

for

DDC Investments Ltd

Contents of the Financial Statements
for the Year Ended 31 March 2022

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

DDC Investments Ltd

Company Information
for the Year Ended 31 March 2022

DIRECTORS:

D Carver-Wynne
D R Ellis
C Guest

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 2022

	Notes	31.3.22 £	£	31.3.21 £	£
FIXED ASSETS					
Tangible assets	4		9,213		13,699
Investments	5		45		45
Investment property	6		894,806		520,051
			<u>904,064</u>		<u>533,795</u>
CURRENT ASSETS					
Debtors	7	995,500		372,586	
Cash at bank		<u>457,144</u>		<u>269,974</u>	
		1,452,644		642,560	
CREDITORS					
Amounts falling due within one year	8	<u>95,206</u>		<u>107,624</u>	
NET CURRENT ASSETS			<u>1,357,438</u>		<u>534,936</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			2,261,502		1,068,731
CREDITORS					
Amounts falling due after more than one year	9		<u>371,295</u>		<u>81,187</u>
NET ASSETS			<u>1,890,207</u>		<u>987,544</u>
CAPITAL AND RESERVES					
Called up share capital			3		3
Retained earnings			<u>1,890,204</u>		<u>987,541</u>
			<u>1,890,207</u>		<u>987,544</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 13 June 2022 and were signed on its behalf by:

D R Ellis - Director

Notes to the Financial Statements
for the Year Ended 31 March 2022

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 (2021 - NIL).

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

4. **TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>4,458</u>	<u>12,789</u>	<u>17,247</u>
DEPRECIATION			
At 1 April 2021	1,461	2,087	3,548
Charge for year	<u>223</u>	<u>4,263</u>	<u>4,486</u>
At 31 March 2022	<u>1,684</u>	<u>6,350</u>	<u>8,034</u>
NET BOOK VALUE			
At 31 March 2022	<u>2,774</u>	<u>6,439</u>	<u>9,213</u>
At 31 March 2021	<u>2,997</u>	<u>10,702</u>	<u>13,699</u>

5. **FIXED ASSET INVESTMENTS**

	Other investments £
COST	
At 1 April 2021 and 31 March 2022	<u>45</u>
NET BOOK VALUE	
At 31 March 2022	<u>45</u>
At 31 March 2021	<u>45</u>

6. **INVESTMENT PROPERTY**

	Total £
FAIR VALUE	
At 1 April 2021	520,051
Additions	<u>374,755</u>
At 31 March 2022	<u>894,806</u>
NET BOOK VALUE	
At 31 March 2022	<u>894,806</u>
At 31 March 2021	<u>520,051</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

7. DEBTORS

	31.3.22 £	31.3.21 £
Amounts falling due within one year:		
Amounts owed by group undertakings	296,467	60,123
Other debtors	<u>16,966</u>	<u>7,963</u>
	<u>313,433</u>	<u>68,086</u>
Amounts falling due after more than one year:		
Amounts owed by group undertakings	128,067	-
Other debtors	<u>554,000</u>	<u>304,500</u>
	<u>682,067</u>	<u>304,500</u>
Aggregate amounts	<u>995,500</u>	<u>372,586</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Bank loans and overdrafts	54,185	81,875
Trade creditors	3,122	-
Taxation and social security	-	2,049
Other creditors	<u>37,899</u>	<u>23,700</u>
	<u>95,206</u>	<u>107,624</u>

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

	31.3.22 £	31.3.21 £
Bank loans	<u>371,295</u>	<u>81,187</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<u>209,846</u>	<u>-</u>

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 £4,212 (2021: £3,337) of which £nil was outstanding at 31 March 2022 (2021: £3,337)..

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 £1,695 (2021:£110) of which £nil (2021: £110) was outstanding at the period end..

During the period Weekday Cross Ltd a company in which the directors have a significant influence purchased goods and services of £6,951 (2021: £nil). There was £nil (2021:£nil) outstanding at the year end.

During the period the company loaned £49,500 to Legends Beeston Ltd a company in which the directors have a significant influence and this remains outstanding at the year end.

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 a further loan of £300,000 was made in the year and this all 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.