REGISTERED NUMBER: 08831729 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2023

for

DDC Investments Ltd

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for the Year Ended 31 March 2023

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DDC Investments Ltd

Company Information
for the Year Ended 31 March 2023

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 2023

	Notes	31.3.23 £	£	31.3.22 £	£
FIXED ASSETS					
Tangible assets	4		100,393		9,213
Investments	5		48		45
Investment property	6		894,806		894,806
			995,247		904,064
CURRENT ASSETS					
Debtors	7	1,011,309		995,500	
Cash at bank		109,041		457,144	
		1,120,350		1,452,644	
CREDITORS					
Amounts falling due within one year	8	89,323		95,206	
NET CURRENT ASSETS			1,031,027		1,357,438
TOTAL ASSETS LESS CURRENT LIABILITIES			2,026,274		2,261,502
CREDITORS					
Amounts falling due after more than one year	9		321,498		371,295
NET ASSETS			1,704,776		1,890,207
CAPITAL AND RESERVES					
Called up share capital			3		3
Retained earnings			1,704,773		1,890,204
			1,704,776		1,890,207

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 2023

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 20 July 2023 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 (2022 - NIL).

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4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 April 2022	4,458	12,789	17,247
Additions	-	97,684	97,684
At 31 March 2023	4,458	110,473	114,931
DEPRECIATION			
At 1 April 2022	1,684	6,350	8,034
Charge for year	223	6,281	6,504
At 31 March 2023	1,907	12,631	14,538
NET BOOK VALUE			
At 31 March 2023	2,551	97,842	100,393
At 31 March 2022	2,774	6,439	9,213

5. FIXED ASSET INVESTMENTS

	Other investment £
COST	
At 1 April 2022	45
Additions	3
At 31 March 2023	48
NET BOOK VALUE	
At 31 March 2023	48
At 31 March 2022	45

6. INVESTMENT PROPERTY

	Total £
FAIR VALUE	
At 1 April 2022 and 31 March 2023	894,806
NET BOOK VALUE	
At 31 March 2023	894,806
At 31 March 2022	894,806

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7. DEBTORS

	31.3.23	31.3.22
	£	£
Amounts falling due within one year:		
Trade debtors	1,822	-
Amounts owed by group undertakings	134,267	296,467
Other debtors	11,061	16,966
	147,150	313,433
Amounts falling due after more than one year:		
Amounts owed by group undertakings	-	128,067
Other debtors	864,159	554,000
	864,159	682,067
Aggregate amounts	1,011,309	995,500

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Bank loans and overdrafts	54,323	54,185
Trade creditors	-	3,122
Other creditors	35,000	37,899
	89,323	95,206

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

	31.3.23	31.3.22
	£	£
Bank loans	321,498	371,295
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	192,969	209,846

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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 £nil (2022: £4,212) of which £nil was outstanding at 31 March 2023 (2022: £nil)..

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 £nil (2022:£1,695) of which £nil (2022: £nil) was outstanding at the period end..

During the period, Fletchergate Industries Ltd a company in which the directors have a significant influence purchased goods and services from DDC Investments Ltd of £1,701 (2022:£nil) of which £nil (2022: £nil) was outstanding at the period end..

During the period Pandora's Holdings Ltd a company in which the directors have a significant influence sold goods and services to DDC Investments Ltd of £1,113 (2022: £nil) of which £nil was outstanding at 31 March 2023 (2022: £nil)..

During the period Weekday Cross Ltd a company in which the directors have a significant influence purchased goods and services of £nil (2022: £6,951). There was £nil (2022:£nil) outstanding at the year end.

During the period a loan was made to Fletchergate Holdings Limited a company in which the directors have a significant interest of £60,000 and this remains outstanding at the year end.

During the period a loan was made to Trinitarian Limited a company in which the directors have a significant influence of £270,000 (2022 : £nil) and this remains outstanding at 31 March 2023 (2022: £nil)..

During the prior 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.

In prior periods, the company loaned to Pandora's Holdings Ltd a company in which the directors have a significant influence, £504,500 The amount outstanding at 31 March 2023 is £484,659 (202: £504,500).

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.