REGISTERED NUMBER: 08831729 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2025

for

DDC Investments Ltd

Contents of the Financial Statements
for the Year Ended 31 March 2025

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

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 2025

	Notes	31.3.25 £	£	31.3.24 £	£
FIXED ASSETS					
Tangible assets	4		130,711		131,396
Investments	5		3		51
Investment property	6		1,628,425		894,806
			1,759,139		1,026,253
CURRENT ASSETS					
Debtors	7	903,609		960,942	
Cash at bank		8,336		336,686	
		911,945		1,297,628	
CREDITORS					
Amounts falling due within one year	8	101,436		73,011	
NET CURRENT ASSETS			810,509		1,224,617
TOTAL ASSETS LESS CURRENT LIABILITIES			2,569,648		2,250,870
CREDITORS					
Amounts falling due after more than one year	9		263,481		287,197
NET ASSETS			2,306,167		1,963,673
CAPITAL AND RESERVES					
Called up share capital			3		3
Retained earnings			2,306,164		1,963,670
			2,306,167		1,963,673

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

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

continued...

Balance Sheet - continued
31 March 2025

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 26 November 2025 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 (2024 - NIL).

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4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 April 2024	4,458	176,062	180,520
Additions	-	74,341	74,341
Disposals	-	(72,663)	(72,663)
At 31 March 2025	4,458	177,740	182,198
DEPRECIATION			
At 1 April 2024	2,130	46,994	49,124
Charge for year	223	50,582	50,805
Eliminated on disposal	-	(48,442)	(48,442)
At 31 March 2025	2,353	49,134	51,487
NET BOOK VALUE			
At 31 March 2025	2,105	128,606	130,711
At 31 March 2024	2,328	129,068	131,396

5. FIXED ASSET INVESTMENTS

	Other investment £
COST	
At 1 April 2024	51
Disposals	(45)
Impairments	(3)
At 31 March 2025	3
NET BOOK VALUE	
At 31 March 2025	3
At 31 March 2024	51

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6. INVESTMENT PROPERTY

	Total £
FAIR VALUE	
At 1 April 2024	894,806
Additions	733,619
At 31 March 2025	1,628,425
NET BOOK VALUE	
At 31 March 2025	1,628,425
At 31 March 2024	894,806

7. DEBTORS

	31.3.25 £	31.3.24 £
Amounts falling due within one year:		
Trade debtors	10,393	3,825
Amounts owed by group undertakings	-	134,267
Other debtors	133,757	28,091
	144,150	166,183
Amounts falling due after more than one year:		
Amounts owed by group undertakings	60,000	-
Other debtors	699,459	794,759
	759,459	794,759
Aggregate amounts	903,609	960,942

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Bank loans and overdrafts	39,899	57,131
Trade creditors	3,183	2,525
Taxation and social security	254	-
Other creditors	58,100	13,355
	101,436	73,011

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

	31.3.25 £	31.3.24 £
Bank loans	263,481	287,197

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

	31.3.25	31.3.24
	£	£
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	189,913	193,780

10. RELATED PARTY DISCLOSURES

During the year Shards Limited made a loan to DDC Investments for £50,000 (2024: nil). The balance at 31 March 2025 is £50,000 (2024: Nil).

During prior periods DDC Investments made a loan to Fletchergate Promotions a company in which the directors have a significant interest of £9,000 and £Nil remains outstanding at the year end (2024: £6,000).

During the prior 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 (2024: £60,000).

During the prior period a loan was made to Trinitarian Limited, a company in which the directors have a significant influence, of £270,000 and the balance outstanding at 31 March 2025 is £204,800 (2024: £244,100).

In prior periods, the company loaned to Pandora's Holdings Ltd a company in which the directors have a significant influence, £504,500. A further £10,000 was made during the year. The amount outstanding at 31 March 2025 is £494,659 (2024: £484,659).

11. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is DDC Portfolio Ltd shareholders by virtue of its shareholding.

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.