

Company Registration No. 07086638 (England and Wales)

CDD TAKEAWAY LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022
PAGES FOR FILING WITH REGISTRAR

PM+M Solutions for Business LLP
Chartered Accountants
New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB

CDD TAKEAWAY LIMITED

COMPANY INFORMATION

Director	Mr D J Stevenson
Company number	07086638
Registered office	c/o PM+M New Century House Greenbank Technology Park Challenge Way Blackburn Lancashire BB1 5QB
Accountants	PM+M Solutions for Business LLP New Century House Greenbank Technology Park Challenge Way Blackburn Lancashire BB1 5QB

CDD TAKEAWAY LIMITED

CONTENTS

	Page
Balance sheet	1 - 2
Notes to the financial statements	3 - 5

CDD TAKEAWAY LIMITED

BALANCE SHEET

AS AT 31 MAY 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	3	20,142		26,855	
Tangible assets	4	3,963		3,710	
		<u>24,105</u>		<u>30,565</u>	
Current assets					
Stocks		5,000		5,000	
Debtors	5	7,784		16,610	
Cash at bank and in hand		9,876		13,191	
		<u>22,660</u>		<u>34,801</u>	
Creditors: amounts falling due within one year	6	<u>(63,685)</u>		<u>(69,896)</u>	
Net current liabilities		<u>(41,025)</u>		<u>(35,095)</u>	
Total assets less current liabilities		<u>(16,920)</u>		<u>(4,530)</u>	
Creditors: amounts falling due after more than one year	7	<u>(50,348)</u>		<u>(51,666)</u>	
Net liabilities		<u>(67,268)</u>		<u>(56,196)</u>	
Capital and reserves					
Called up share capital		3		3	
Profit and loss reserves		<u>(67,271)</u>		<u>(56,199)</u>	
Total equity		<u>(67,268)</u>		<u>(56,196)</u>	

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 May 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

CDD TAKEAWAY LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 MAY 2022

The financial statements were approved and signed by the director and authorised for issue on 23 February 2023

Mr D J Stevenson
Director

Company Registration No. 07086638

CDD TAKEAWAY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

1 Accounting policies

Company information

CDD Takeaway Limited is a private company limited by shares incorporated in England and Wales. The registered office is c/o PM+M, New Century House, Greenbank Technology Park, Challenge Way, Blackburn, Lancashire, BB1 5QB.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

During the year the company met its day to day working capital requirements by the financial support of its director and shareholders. The director and shareholders have agreed to continue to support the company by way of loans to the company.

On this basis, the director considers it appropriate to prepare the accounts on the going concern basis. The financial statements do not include any adjustments that would result from a withdrawal of this support from directors and shareholders.

1.3 Turnover

Revenue represents net sales of goods, excluding value added tax.

1.4 Intangible fixed assets - goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, is being amortised evenly over its estimated useful life of twenty years from the date of transition to FRS 102.

1.5 Intangible fixed assets other than goodwill

The property lease is being amortised evenly over its lease term of fifteen years.

1.6 Tangible fixed assets

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% reducing balance
-----------------------	----------------------

1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

CDD TAKEAWAY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2022

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	9	5

3 Intangible fixed assets

	Goodwill	Other intangibles	Total
	£	£	£
Cost			
At 1 June 2021 and 31 May 2022	85,063	5,000	90,063
Amortisation and impairment			
At 1 June 2021	59,545	3,663	63,208
Amortisation charged for the year	6,380	333	6,713
At 31 May 2022	65,925	3,996	69,921
Carrying amount			
At 31 May 2022	19,138	1,004	20,142
At 31 May 2021	25,518	1,337	26,855

4 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 June 2021	21,556
Additions	1,003
Disposals	(574)
At 31 May 2022	21,985
Depreciation and impairment	
At 1 June 2021	17,846
Depreciation charged in the year	642
Eliminated in respect of disposals	(466)
At 31 May 2022	18,022
Carrying amount	
At 31 May 2022	3,963
At 31 May 2021	3,710

CDD TAKEAWAY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

5 Debtors		2022	2021
		£	£
	Amounts falling due within one year:		
	Trade debtors	2,186	2,559
	Other debtors	5,598	14,051
		<u>7,784</u>	<u>16,610</u>
		<u><u>7,784</u></u>	<u><u>16,610</u></u>
6 Creditors: amounts falling due within one year		2022	2021
		£	£
	Trade creditors	-	277
	Taxation and social security	-	46
	Other creditors	63,685	69,573
		<u>63,685</u>	<u>69,896</u>
		<u><u>63,685</u></u>	<u><u>69,896</u></u>
7 Creditors: amounts falling due after more than one year		2022	2021
		£	£
	Other creditors	50,348	51,666
		<u>50,348</u>	<u>51,666</u>
		<u><u>50,348</u></u>	<u><u>51,666</u></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.