
LD&R GROUP LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 30 SEPTEMBER 2020

LD&R GROUP LIMITED
REGISTERED NUMBER: 08304422

BALANCE SHEET
AS AT 30 SEPTEMBER 2020

	Note	2020 £	2019 £
Current assets			
Cash at bank and in hand	5	139	254
		<u>139</u>	<u>254</u>
Creditors: amounts falling due within one year	6	(36,475)	(31,332)
		<u>(36,475)</u>	<u>(31,332)</u>
Net current liabilities		(36,336)	(31,078)
		<u>(36,336)</u>	<u>(31,078)</u>
Total assets less current liabilities		(36,336)	(31,078)
		<u>(36,336)</u>	<u>(31,078)</u>
Net liabilities		(36,336)	(31,078)
		<u>(36,336)</u>	<u>(31,078)</u>
Capital and reserves			
Called up share capital	7	100	100
Profit and loss account		(36,436)	(31,178)
		<u>(36,436)</u>	<u>(31,178)</u>
		<u>(36,336)</u>	<u>(31,078)</u>

LD&R GROUP LIMITED
REGISTERED NUMBER: 08304422

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2020

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 20 July 2021.

Francesca Rossi
Director

The notes on pages 3 to 5 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

1. General information

LD&R Group Limited is a private company limited by shares and incorporated in England & Wales (registered number 08304422). The registered office is 64 New Cavendish Street, London, W1G 8TB.

The financial statements are presented in Sterling, which is the functional currency of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Going concern

In assessing the ability of the company to operate as a going concern, management have evaluated current and forecasted operational results, and the solvency of the company. Given that the company is in a net deficit position, the shareholder has provided assurances to continue to provide adequate funds to meet its obligations, and not to demand repayment of any funds due to them, until the company is in a financial position to do so. As a result, the director considers it appropriate to prepare the financial statements on a going concern basis.

Potential sources of uncertainty noted by the director include the COVID-19 pandemic. However, at the date of this report it is not possible to reliably determine the effects that this will have on the company.

Accordingly the director have continued to prepare the financial statements on the going concern basis.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

2. Accounting policies (continued)**2.4 Interest income**

Interest income is recognised in profit or loss using the effective interest method.

2.5 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.6 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Employees

The average monthly number of employees, including directors, during the year was 1 (2019 - 1).

4. Debtors**5. Cash and cash equivalents**

	2020	<i>2019</i>
	£	<i>£</i>
Cash at bank and in hand	139	<i>254</i>
	<u>139</u>	<u><i>254</i></u>

6. Creditors: Amounts falling due within one year

	2020	<i>2019</i>
	£	<i>£</i>
Trade creditors	-	<i>976</i>
Other creditors	35,475	<i>29,380</i>
Accruals and deferred income	1,000	<i>976</i>
	<u>36,475</u>	<u><i>31,332</i></u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

7. Share capital

	2020 £	2019 £
Allotted, called up and fully paid		
100 (2019 - 100) Ordinary share shares of £1.00 each	<u>100</u>	<u>100</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.