

CPD INVESTMENT LIMITED
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

Cpd Investment Limited
Unaudited Financial Statements
For The Year Ended 30 April 2021

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Cpd Investment Limited
Abridged Balance Sheet
As at 30 April 2021

Registered number: 10135093

		2021	2020
	Notes	£	£
FIXED ASSETS			
Tangible Assets	3	350,000	267,260
		350,000	267,260
CURRENT ASSETS			
Debtors		6,141	3,250
Cash at bank and in hand		747	1,242
		6,888	4,492
Creditors: Amounts Falling Due Within One Year		(2,850)	(2,350)
NET CURRENT ASSETS (LIABILITIES)		4,038	2,142
TOTAL ASSETS LESS CURRENT LIABILITIES		354,038	269,402
Creditors: Amounts Falling Due After More Than One Year		(272,343)	(265,646)
NET ASSETS		81,695	3,756
CAPITAL AND RESERVES			
Called up share capital	5	100	100
Revaluation reserve	6	82,740	-
Profit and Loss Account		(1,145)	3,656
SHAREHOLDERS' FUNDS		81,695	3,756

Cpd Investment Limited
Abridged Balance Sheet (continued)
As at 30 April 2021

For the year ending 30 April 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.
- All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet for the year end 30 April 2021 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board

Mr Devaprasath Jeganathan

Director

29 January 2022

The notes on pages 4 to 5 form part of these financial statements.

Cpd Investment Limited
Notes to the Abridged Financial Statements
For The Year Ended 30 April 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Going Concern Disclosure

The directors have not identified any material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern.

1.3. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

1.5. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the profit and loss account.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	2021	2020
Office and administration	2	2
	2	2

Cpd Investment Limited
Notes to the Abridged Financial Statements (continued)
For The Year Ended 30 April 2021

3. Tangible Assets

	Total
	£
Cost or Valuation	
As at 1 May 2020	267,260
Revaluation	82,740
As at 30 April 2021	<u>350,000</u>
Net Book Value	
As at 30 April 2021	<u>350,000</u>
As at 1 May 2020	<u>267,260</u>

4. Secured Creditors

Of the creditors falling due within and after more than one year the following amounts are secured.

	2021	2020
	£	£
Bank loans and overdrafts	270,087	257,690

5. Share Capital

	2021	2020
Allotted, Called up and fully paid	<u>100</u>	<u>100</u>

6. Reserves

	Revaluation Reserve
	£
Surplus on revaluation	82,740
As at 30 April 2021	<u>82,740</u>

7. General Information

Cpd Investment Limited is a private company, limited by shares, incorporated in England & Wales, registered number 10135093 .
The registered office is 925 Finchley Road, London, NW11 7PE.

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.