

CDA Systems Limited
Unaudited Financial Statements
for the Year Ended 30th September 2024

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for the Year Ended 30th September 2024**

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**CDA Systems
Limited**

**Company Information
for the Year Ended 30th September 2024**

Directors:	S J Alldis H L Alldis J Playfair S Timberlake
Registered office:	4th Floor, 86-90 Paul Street London EC2A 4NE
Registered number:	09223944 (England and Wales)
Accountants:	Playfair Partnerships Limited 4 Post Office Walk Hertford Hertfordshire SG14 1DL

**Statement of Financial Position
30th September 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	4	55,512	31,283
Investments	5	<u>20,852</u>	<u>20,852</u>
		76,364	52,135
Current assets			
Debtors	6	266,536	247,562
Cash at bank		<u>102,245</u>	<u>63,472</u>
		368,781	311,034
Creditors			
Amounts falling due within one year	7	<u>397,385</u>	<u>278,819</u>
Net current (liabilities)/assets		(28,604)	32,215
Total assets less current liabilities		47,760	84,350
Creditors			
Amounts falling due after more than one year	8	(7,500)	(17,500)
Provisions for liabilities		(10,547)	(5,944)
Net assets		<u>29,713</u>	<u>60,906</u>
Capital and reserves			
Called up share capital		100	100
Retained earnings		<u>29,613</u>	<u>60,806</u>
		<u>29,713</u>	<u>60,906</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2024 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.

**Statement of Financial Position - continued
30th September 2024**

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 Profit and Loss account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 23rd June 2025 and were signed on its behalf by:

S J Alldis - Director

**Notes to the Financial Statements
for the Year Ended 30th September 2024**

1. Statutory information

CDA Systems Limited 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.

Preparation of consolidated financial statements

The financial statements contain information about CDA Systems Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

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 rendering of services.

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and equipment	- 20% straight line
Fixtures and fittings	- 20% straight line
Computer equipment	- 25% straight line

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss account, 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 statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

**Notes to the Financial Statements - continued
for the Year Ended 30th September 2024**

2. Accounting policies - continued

Retirement benefits

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

3. Employees and directors

The average number of employees during the year was 12 (2023 - 13) .

4. Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computer equipment £	Totals £
Cost				
At 1st October 2023	12,271	52,115	30,134	94,520
Additions	<u>7,383</u>	<u>31,515</u>	-	<u>38,898</u>
At 30th September 2024	<u>19,654</u>	<u>83,630</u>	<u>30,134</u>	<u>133,418</u>
Depreciation				
At 1st October 2023	9,940	27,706	25,591	63,237
Charge for year	<u>2,269</u>	<u>9,883</u>	<u>2,517</u>	<u>14,669</u>
At 30th September 2024	<u>12,209</u>	<u>37,589</u>	<u>28,108</u>	<u>77,906</u>
Net book value				
At 30th September 2024	<u>7,445</u>	<u>46,041</u>	<u>2,026</u>	<u>55,512</u>
At 30th September 2023	<u>2,331</u>	<u>24,409</u>	<u>4,543</u>	<u>31,283</u>

5. Fixed asset investments

	Shares in group undertakings £	Other investments £	Totals £
Cost			
At 1st October 2023 and 30th September 2024	<u>892</u>	<u>19,960</u>	<u>20,852</u>
Net book value			
At 30th September 2024	<u>892</u>	<u>19,960</u>	<u>20,852</u>
At 30th September 2023	<u>892</u>	<u>19,960</u>	<u>20,852</u>

6. Debtors: amounts falling due within one year

	2024 £	2023 £
Trade debtors	185,900	220,372
Other debtors	<u>80,636</u>	<u>27,190</u>
	<u>266,536</u>	<u>247,562</u>

**Notes to the Financial Statements - continued
for the Year Ended 30th September 2024**

7. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	10,000	<i>10,000</i>
Trade creditors	862	<i>-</i>
Taxation and social security	60,540	<i>45,756</i>
Other creditors	325,983	<i>223,063</i>
	<u>397,385</u>	<i><u>278,819</u></i>

8. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Bank loans	<u>7,500</u>	<i><u>17,500</u></i>

9. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	50,530	<i>50,530</i>
Between one and five years	32,702	<i>62,580</i>
	<u>83,232</u>	<i><u>113,110</u></i>