

Company registration number 02522234 (England and Wales)

CONSTRUCTION DEVELOPMENT AND DESIGN LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
PAGES FOR FILING WITH REGISTRAR

CONSTRUCTION DEVELOPMENT AND DESIGN LIMITED

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CONSTRUCTION DEVELOPMENT AND DESIGN LIMITED

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF CONSTRUCTION DEVELOPMENT AND DESIGN LIMITED

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 30 September 2024.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the balance sheet, you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give a true and fair view.

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the directors for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

Xeinadin South East Limited

The Old Grange
Warren Estate
Lordship Road
Writtle
Essex
CM1 3WT
26 June 2025

CONSTRUCTION DEVELOPMENT AND DESIGN LIMITED

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	4		-		201
Investments	5		1		1
			<u>1</u>		<u>202</u>
Current assets					
Debtors	7	371,151		411,879	
Cash at bank and in hand		32,297		-	
		<u>403,448</u>		<u>411,879</u>	
Creditors: amounts falling due within one year	8	(122,003)		(184,964)	
Net current assets			<u>281,445</u>		<u>226,915</u>
Total assets less current liabilities			<u>281,446</u>		<u>227,117</u>
Creditors: amounts falling due after more than one year	9		(3,967)		(7,367)
Net assets			<u>277,479</u>		<u>219,750</u>
Capital and reserves					
Called up share capital			100		100
Profit and loss reserves			<u>277,379</u>		<u>219,650</u>
Total equity			<u>277,479</u>		<u>219,750</u>

CONSTRUCTION DEVELOPMENT AND DESIGN LIMITED

BALANCE SHEET (CONTINUED)

AS AT 30 SEPTEMBER 2024

For the financial year ended 30 September 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the board of directors and authorised for issue on 26 June 2025 and are signed on its behalf by:

Mr P Howden
Director

Company registration number 02522234 (England and Wales)

CONSTRUCTION DEVELOPMENT AND DESIGN LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Share capital £	Profit and loss reserves £	Total £
Balance at 1 October 2022	100	221,624	221,724
Year ended 30 September 2023: Loss and total comprehensive income	-	(1,974)	(1,974)
Balance at 30 September 2023	100	219,650	219,750
Year ended 30 September 2024: Profit and total comprehensive income	-	57,729	57,729
Balance at 30 September 2024	100	277,379	277,479

CONSTRUCTION DEVELOPMENT AND DESIGN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Company information

Construction Development and Design Limited is a private company limited by shares incorporated in England and Wales. The registered office is 42-44 Waterside, Waterside Marina, Brightlingsea, Colchester, Essex, England, CO7 0FH.

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 are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Turnover

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 at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales tax.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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	20% on straight line basis
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1.4 Fixed asset investments

Investments in associate undertakings are recognised at cost.

1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.6 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

CONSTRUCTION DEVELOPMENT AND DESIGN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.7 Significant judgements and estimates

No significant judgements or estimations have been applied in the preparation of the financial statements

1.8 Debtors

Short term debtors are measured at the transaction price, less any impairment.

1.9 Creditors

Short term creditors are measured at the transaction price.

Other financial liabilities, including bank loans are also measured at transaction price since the difference between this basis and the amortised cost basis is not material.

2 Exceptional item

	2024	2023
	£	£
Expenditure		
Exceptional item	(89,079)	-
	<u> </u>	<u> </u>

During the year, the company wrote off a supplier balance of £89,079. This was previously included within trade and other payables. Following appropriate due diligence and legal assessment the director ascertained that the debt is no longer payable, the amount has been reversed and included as an exceptional gain in the Statement of Profit or Loss.

CONSTRUCTION DEVELOPMENT AND DESIGN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

3 Employees

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

	2024 Number	2023 Number
Total	2	2

4 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 October 2023	22,356
Disposals	(22,356)
At 30 September 2024	-
Depreciation and impairment	
At 1 October 2023	22,155
Depreciation charged in the year	67
Eliminated in respect of disposals	(22,222)
At 30 September 2024	-
Carrying amount	
At 30 September 2024	-
At 30 September 2023	201

5 Fixed asset investments

	2024 £	2023 £
Shares in group undertakings and participating interests	1	1

6 Associates

Details of the company's associates at 30 September 2024 are as follows:

Name of undertaking	Registered office	Class of shares held	% Held Direct
Hampstead Homes Limited	England and Wales	Ordinary	25.00

CONSTRUCTION DEVELOPMENT AND DESIGN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

7 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	-	3,612
Other debtors	3,873	-
	<u>3,873</u>	<u>3,612</u>
	<u>3,873</u>	<u>3,612</u>
Amounts falling due after more than one year:	2024	2023
	£	£
Other debtors	367,278	408,267
	<u>367,278</u>	<u>408,267</u>
Total debtors	371,151	411,879
	<u>371,151</u>	<u>411,879</u>

8 Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	3,400	7,268
Trade creditors	682	99,578
Corporation tax	15,959	-
Other taxation and social security	29,796	16,466
Other creditors	72,166	61,652
	<u>122,003</u>	<u>184,964</u>
	<u>122,003</u>	<u>184,964</u>

9 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	3,967	7,367
	<u>3,967</u>	<u>7,367</u>
	<u>3,967</u>	<u>7,367</u>

