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**LD&R GROUP LIMITED**

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**UNAUDITED**  
**FINANCIAL STATEMENTS**  
**INFORMATION FOR FILING WITH THE REGISTRAR**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**BALANCE SHEET  
AS AT 30 SEPTEMBER 2023**

	Note	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand	4	400	84
		<u>400</u>	<u>84</u>
Creditors: amounts falling due within one year	5	(45,545)	(40,366)
<b>Net current liabilities</b>		<u>(45,145)</u>	<u>(40,282)</u>
<b>Total assets less current liabilities</b>		<u>(45,145)</u>	<u>(40,282)</u>
<b>Net liabilities</b>		<u>(45,145)</u>	<u>(40,282)</u>
<b>Capital and reserves</b>			
Called up share capital	6	100	100
Profit and loss account		(45,245)	(40,382)
		<u>(45,145)</u>	<u>(40,282)</u>

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**LD&R GROUP LIMITED**  
**REGISTERED NUMBER: 08304422**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 30 SEPTEMBER 2023**

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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 by:

.....  
**Francesca Rossi**  
Director

Date: 10 December 2024

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

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## **LD&R GROUP LIMITED**

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### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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#### **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 101 New Cavendish Street, 1st Floor South, London, United Kingdom, W1W 6XH. 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.

##### **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.

**2. Accounting policies (continued)**

**2.4 Operating leases: the Company as lessee**

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

**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 (2022 - 1).

**4. Cash and cash equivalents**

	<b>2023</b>	<i>2022</i>
	<b>£</b>	<i>£</i>
Cash at bank and in hand	<b>400</b>	<i>84</i>
	<u><b>400</b></u>	<u><i>84</i></u>

**5. Creditors: Amounts falling due within one year**

	<b>2023</b>	<i>2022</i>
	<b>£</b>	<i>£</i>
Other creditors	<b>42,545</b>	<i>38,366</i>
Accruals and deferred income	<b>3,000</b>	<i>2,000</i>
	<u><b>45,545</b></u>	<u><i>40,366</i></u>





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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**6. Share capital**

	<b>2023</b> <b>£</b>	<i>2022</i> <i>£</i>
<b>Allotted, called up and fully paid</b>		
100 (2022 - 100) Ordinary share shares of £1.00 each	<u><b>100</b></u>	<u><i>100</i></u>