

**CSDK Ltd**

**Abridged Unaudited Financial Statements For The Year Ended 30 September 2022**

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**For The Year Ended 30 September 2022**

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**CSDK Ltd**  
**Company Information**  
**For The Year Ended 30 September 2022**

<b>DIRECTORS:</b>	B C Patel Mrs M B Patel
<b>REGISTERED OFFICE:</b>	Princess Works Brightside Lane Sheffield South Yorkshire S9 3YE
<b>REGISTERED NUMBER:</b>	13095020 (England and Wales)
<b>ACCOUNTANTS:</b>	Kingswood Allotts Limited Chartered Accountants Sidings Court Lakeside Doncaster South Yorkshire DN4 5NU
<b>BANKERS:</b>	National Westminster Bank Plc PO Box 120 42 High Street Sheffield S1 1QG

**CSDK Ltd (Registered number: 13095020)**

**Abridged Statement of Financial Position**  
**30 September 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		34,047		36,120
<b>CURRENT ASSETS</b>					
Stocks		1,233		2,372	
Debtors		140		9,960	
Cash at bank		<u>79,681</u>		<u>76,981</u>	
		81,054		89,313	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>149,308</u>		<u>130,481</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(68,254)</u>		<u>(41,168)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(34,207)</u>		<u>(5,048)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		200		200
Retained earnings			<u>(34,407)</u>		<u>(5,248)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(34,207)</u>		<u>(5,048)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 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.

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

All the members have consented to the preparation of an abridged Statement of Financial Position for the year ended 30 September 2022 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 31 July 2023 and were signed on its behalf by:

B C Patel - Director

The notes form part of these financial statements

**Notes to the Financial Statements**  
**For The Year Ended 30 September 2022**

**1. STATUTORY INFORMATION**

CSDK Ltd 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.

**Accounting reference date**

The company has taken advantage of the provisions in section 390 of the Companies Act 2006 which allow the company to make accounts up to a date within seven days of the accounting reference date. The company operates its management reporting in four weekly periods and consequently these financial statements are made up to 2nd October 2022 (2021: 3rd October).

**Revenue recognition**

Turnover represents the value of goods sold, net of Value Added Tax.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 15% straight line

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

**Stocks**

Stocks are measured at the lower of cost and net realisable value. Cost is computed on a first in first out basis.

**Financial instruments**

Debtors and creditors with no stated interest rate, and repayable within one year, are recorded at transaction price. Any losses arising from impairment are recognised in the income statement in other administrative expenses.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

**Notes to the Financial Statements - continued**  
**For The Year Ended 30 September 2022**

2. **ACCOUNTING POLICIES - continued**

**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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 11 (2021 - 14 ) .

4. **TANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1 October 2021	38,332
Additions	3,676
At 30 September 2022	<u>42,008</u>
<b>DEPRECIATION</b>	
At 1 October 2021	2,212
Charge for year	5,749
At 30 September 2022	<u>7,961</u>
<b>NET BOOK VALUE</b>	
At 30 September 2022	<u>34,047</u>
At 30 September 2021	<u>36,120</u>

5. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022 £	2021 £
200	Ordinary	£1	<u>200</u>	<u>200</u>

6. **RELATED PARTY TRANSACTIONS**

At the balance sheet date the company owed £49,910 (2021: £49,910) to the directors. This balance is interest free and repayable on demand.

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.