

CD Media Training Limited

Annual Report and Unaudited Financial Statements

For the year ended 31 December 2022



Company Registration No. 05357446 (England and Wales)

CD Media Training Limited

Company Information

Directors	D Wells J D Moxon
Secretary	C Mulvey
Company number	05357446
Registered office	Hermes House St. Johns Road Tunbridge Wells TN4 9UZ
Accountants	Moore Kingston Smith LLP 6th Floor 9 Appold Street London EC2A 2AP

CD Media Training Limited

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CD Media Training Limited

Directors' Report

For the year ended 31 December 2022

The directors present their annual report and financial statements for the year ended 31 December 2022.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

D Wells
J D Moxon

Small companies exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board



.....
D Wells
Director

Date: Fourteenth of September Twenty twenty three

CD Media Training Limited

Profit and Loss Account

For the year ended 31 December 2022

	2022	2021
	£	£
Administrative expenses	-	(24)
Loss before taxation	-	(24)
 Tax on loss	-	-
 Loss for the financial year	-	(24)
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

CD Media Training Limited

Balance Sheet

As at 31 December 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	3	1		1	
		<u>1</u>		<u>1</u>	
Net current assets			1		1
			<u>1</u>		<u>1</u>
Capital and reserves			-		-
Called up share capital	4		1		1
			<u>1</u>		<u>1</u>

For the financial year ended 31 December 2022 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

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.

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

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

The financial statements were approved by the board of directors and authorised for issue on 14 September 2023 and are signed on its behalf by:



.....
D Wells
Director

Company Registration No. 05357446

CD Media Training Limited

Notes to the Financial Statements

For the year ended 31 December 2022

1 Accounting policies

Company information

CD Media Training Limited is a private company limited by shares incorporated in England and Wales. The registered office is Hermes House, St. Johns Road, Tunbridge Wells, TN4 9UZ.

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 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. The principal accounting policies adopted are set out below.

1.2 Going concern

The directors of the ultimate parent undertaking, Freight Transport Association Limited took the decision during 2019 to transfer the trade and operations of the company to a fellow subsidiary undertaking and this transfer took place with effect from the close of business on 31 December 2019. From that date the company ceased trading. As a result the financial statements have been prepared on a basis other than that of a going concern. No adjustments have been required to be made to the financial statements as a result of them being prepared on a basis other than that of a going concern.

1.3 Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.4 Financial instruments

Basic financial instruments are measured at amortised cost. The company has no other financial instruments or basic financial instruments measured at fair value.

1.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

1.6 Taxation

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

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.

CD Media Training Limited

Notes to the Financial Statements (Continued)

For the year ended 31 December 2022

1 Accounting policies

(Continued)

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.

2 Employees

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

	2022 Number	2021 Number
Total	2	2

3 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Amounts owed by group undertakings	1	1

4 Called up share capital

	2022 Number	2021 Number	2022 £	2021 £
Ordinary share capital Issued and fully paid				
Ordinary shares of £1 each	1	1	1	1

5 Related party transactions

During the year dividends of £nil (2021: £415,500) were paid to T Team Limited.