

Registered number
05025676

Distinctive Developments UK Limited

Unaudited Filleted Accounts

31 August 2019

Distinctive Developments UK Limited**Registered number:** 05025676**Balance Sheet****as at 31 August 2019**

	Notes	2019 £	2018 £
Fixed assets			
Intangible assets	2	2,940	2,940
Current assets			
Stocks		246,333	246,333
Investments held as current assets	4	100,000	-
Cash at bank and in hand		3,556	169
		<u>349,889</u>	<u>246,502</u>
Creditors: amounts falling due within one year	5	(182,948)	(1,414)
Net current assets		<u>166,941</u>	<u>245,088</u>
Total assets less current liabilities		<u>169,881</u>	<u>248,028</u>
Creditors: amounts falling due after more than one year	6	(238,954)	(313,942)
Net liabilities		<u>(69,073)</u>	<u>(65,914)</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		(69,173)	(66,014)
Shareholder's funds		<u>(69,073)</u>	<u>(65,914)</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

S Bogan

Director

Approved by the board on 28 August 2020

Distinctive Developments UK Limited

Notes to the Accounts

for the year ended 31 August 2019

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

2 Intangible fixed assets

Web Development

£

Cost

At 1 September 2018	2,940
At 31 August 2019	<u>2,940</u>

Amortisation

At 31 August 2019	<u>-</u>
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Net book value

At 31 August 2019	<u>2,940</u>
At 31 August 2018	<u>2,940</u>

3 Tangible fixed assets

**Plant and
machinery
etc**
£

Cost

At 1 September 2018	1,017
At 31 August 2019	<u>1,017</u>

Depreciation

At 1 September 2018	1,017
At 31 August 2019	<u>1,017</u>

Net book value

At 31 August 2019	-
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4 Investments held as current assets

2019
£

2018
£

Fair value

Unlisted investments	<u>100,000</u>	<u>-</u>
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5 Creditors: amounts falling due within one year

2019
£

2018
£

Other creditors	<u>182,948</u>	<u>1,414</u>
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6 Creditors: amounts falling due after one year

2019
£

2018
£

Other creditors

238,954

313,942

7 Other information

Distinctive Developments UK Limited is a private company limited by shares and incorporated in England. Its registered office is:

Hilltop Farm
Southport Road
Lydiate
Liverpool
L31 4HH

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.