Registered number
05025676

Distinctive Developments UK Limited

Unaudited Filleted Accounts

31 August 2021

Distinctive Developments UK Limited

Registered number: 05025676

Balance Sheet

as at 31 August 2021

	Notes		2021		2020
			£		£
Fixed assets					
Intangible assets	3		2,940		2,940
Tangible assets	4		14,492		-
			17,432		2,940
Current assets					
Stocks		460,854		380,900	
Debtors	5	-		3,556	
Cash at bank and in hand		10,631		17,820	
		471,485		402,276	
Creditors: amounts falling due within one year	6	(223,065)		(198,152)	
Net current assets			248,420		204,124
Total assets less current liabilities			265,852		207,064
Creditors: amounts falling due after more than one year	7		(340,521)		(278,393)
Net liabilities			(74,669)		(71,329)
Capital and reserves					
Called up share capital			100		100
Profit and loss account			(74,769)		(71,429)
Shareholder's funds			(74,669)		(71,329)

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.

Stephen Thomas Bogan

Director

Approved by the board on 31 August 2022

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.

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 Employees

	2021 Number	2020 Number
Average number of persons employed by the company	1	1

3 Intangible fixed assets

	£
Web development	
Cost	
At 1 September 2020	2,940
At 31 August 2021	2,940

Amortisation	
At 31 August 2021	-
Net book value	
At 31 August 2021	2,940
At 31 August 2020	2,940

4 Tangible fixed assets

	Plant and machinery etc
	£
Cost	
Additions	14,492
At 31 August 2021	14,492
Depreciation	
At 31 August 2021	-
Net book value	
At 31 August 2021	14,492

5 Debtors

	2021	2020
	£	£
Other debtors	-	3,556

6 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	223,065	198,152

7 Creditors: amounts falling due after one year

	2021	2020
	£	£
Bank loans	50,000	-
Other creditors	290,521	278,393
	340,521	278,393

8 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