

Registered number  
05025676

Distinctive Developments UK Limited

Unaudited Filleted Accounts

31 August 2020

**Distinctive Developments UK Limited****Registered number:** 05025676**Balance Sheet****as at 31 August 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Intangible assets	3	2,940	2,940
<b>Current assets</b>			
Stocks		380,900	246,333
Debtors	4	3,556	100,000
Cash at bank and in hand		17,820	3,556
		<u>402,276</u>	<u>349,889</u>
<b>Creditors: amounts falling due within one year</b>	5	(198,152)	(182,948)
<b>Net current assets</b>		<u>204,124</u>	<u>166,941</u>
<b>Total assets less current liabilities</b>		<u>207,064</u>	<u>169,881</u>
<b>Creditors: amounts falling due after more than one year</b>	6	(278,393)	(238,954)
<b>Net liabilities</b>		<u>(71,329)</u>	<u>(69,073)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(71,429)	(69,173)
<b>Shareholder's funds</b>		<u>(71,329)</u>	<u>(69,073)</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 25 November 2021

# Distinctive Developments UK Limited

## Notes to the Accounts

for the year ended 31 August 2020

### 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

	2020	2019
	Number	Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

### 3 Intangible fixed assets

Web development

#### **Cost**

At 1 September 2019	<u>2,940</u>
At 31 August 2020	<u>2,940</u>

**Amortisation**

At 31 August 2020

-

**Net book value**

At 31 August 2020

2,940

At 31 August 2019

2,940

<b>4 Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Other debtors	3,556	100,000
<b>5 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Other creditors	198,152	182,948
<b>6 Creditors: amounts falling due after one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Other creditors	278,393	238,954

**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.