

Registered number
4683021

H M D. (UK) Ltd
Report and Accounts
31 August 2011

FRIDAY



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25/05/2012
COMPANIES HOUSE

H M.D. (UK) Ltd

Registered number:

4683021

Director's Report

The director presents her report and accounts for the year ended 31 August 2011

Principal activities

The company's principal activity during the year continued to be that of general merchant

Directors

The following persons served as directors during the year

K H Jung

Director's responsibilities

The director is responsible for preparing the report and accounts in accordance with applicable law and regulations

Company law requires the director to prepare accounts for each financial year. Under that law the director has elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the director is required to

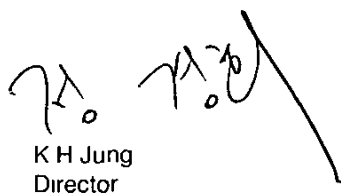
- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable her to ensure that the accounts comply with the Companies Act 2006. She is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 10 May 2012 and signed on its behalf


K H Jung
Director

H.M.D. (UK) Ltd
Profit and Loss Account
for the year ended 31 August 2011

	Notes	2011 £	2010 £
Turnover		111,765	97,695
Cost of sales		(82,860)	(75,198)
Gross profit		<u>28,905</u>	<u>22,497</u>
Administrative expenses		(31,292)	(24,760)
Other operating income		-	100
Operating loss	2	<u>(2,387)</u>	<u>(2,163)</u>
Interest payable	3	(1,280)	-
Loss on ordinary activities before taxation		<u>(3,667)</u>	<u>(2,163)</u>
Tax on loss on ordinary activities		-	-
Loss for the financial year		<u>(3,667)</u>	<u>(2,163)</u>

H.M.D. (UK) Ltd
Balance Sheet
as at 31 August 2011

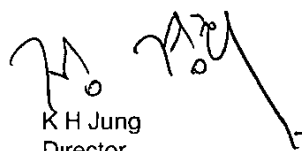
	Notes	2011 £	2010 £
Current assets			
Stocks		29,500	16,100
Debtors	4	33,952	7,857
Cash at bank		1,559	1,183
		<u>65,011</u>	<u>25,140</u>
Creditors amounts falling due within one year	5	(54,197)	(10,659)
Net current assets		<u>10,814</u>	<u>14,481</u>
Net assets		<u>10,814</u>	<u>14,481</u>
Capital and reserves			
Called up share capital	6	100	100
Profit and loss account	7	10,714	14,381
Shareholder's funds		<u>10,814</u>	<u>14,481</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 her 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime


K H Jung
Director

Approved by the board on 10 May 2012

H.M.D. (UK) Ltd
Notes to the Accounts
for the year ended 31 August 2011

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers

Stocks

Stock is valued at the lower of cost and net realisable value

2 Operating loss	2011 £	2010 £
This is stated after charging		
Directors' remuneration	<u>6,190</u>	<u>5,640</u>

3 Interest payable	2011 £	2010 £
Interest payable	<u>1,280</u>	<u>-</u>

4 Debtors	2011 £	2010 £
Trade debtors	32,863	7,300
Other debtors	<u>1,089</u>	<u>557</u>
	<u>33,952</u>	<u>7,857</u>

5 Creditors: amounts falling due within one year	2011 £	2010 £
Bank loans and overdrafts	21,491	-
Other creditors	<u>32,706</u>	<u>10,659</u>
	<u>54,197</u>	<u>10,659</u>

6 Share capital	Nominal value	2011 Number	2011 £	2010 £
Allotted, called up and fully paid Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>

H.M.D (UK) Ltd
Notes to the Accounts
for the year ended 31 August 2011

7 Profit and loss account

	2011
	£
At 1 September 2010	14,381
Loss for the year	(3,667)
At 31 August 2011	10,714