

H.M.D. (UK) Ltd**Registered number:** 04683021**Balance Sheet****as at 31 August 2017**

	Notes	2017 £	2016 £
Current assets			
Stocks		13,870	12,680
Debtors	3	10,997	8,676
Cash at bank and in hand		3,880	2,513
		<u>28,747</u>	<u>23,869</u>
Creditors: amounts falling due within one year			
	4	(41,167)	(25,535)
Net current liabilities		<u>(12,420)</u>	<u>(1,666)</u>
Net liabilities		<u>(12,420)</u>	<u>(1,666)</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		(12,520)	(1,766)
Shareholders' funds		<u>(12,420)</u>	<u>(1,666)</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 members have 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.

J K Lim

Director

Approved by the board on 10 April 2018

H.M.D. (UK) Ltd

Notes to the Accounts

for the year ended 31 August 2017

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. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

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

	2017	2016
	Number	Number
Average number of persons employed by the company	2	2

3 Debtors

	2017	2016
	£	£
Trade debtors	6,629	3,635
Other debtors	4,368	5,041
	10,997	8,676

4 Creditors: amounts falling due within one year	2017	2016
	£	£
Other taxes and social security costs	50	-
Other creditors	41,117	25,535
	<u>41,167</u>	<u>25,535</u>

5 Other information

H.M.D. (UK) Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Suite 41, Chessington Business Centre

37 Cox Lane

Chessington

Surrey

KT9 1SD

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