

**H.M.D. (UK) Ltd****Registered number:** 04683021**Balance Sheet****as at 31 August 2021**

|                                                                | Notes | 2021<br>£      | 2020<br>£      |
|----------------------------------------------------------------|-------|----------------|----------------|
| <b>Current assets</b>                                          |       |                |                |
| Stocks                                                         |       | 99,420         | 69,660         |
| Debtors                                                        | 3     | 47,448         | 33,659         |
| Cash at bank and in hand                                       |       | 21,849         | 1,910          |
|                                                                |       | <u>168,717</u> | <u>105,229</u> |
| <b>Creditors: amounts falling due within one year</b>          | 4     | (133,292)      | (87,423)       |
| <b>Net current assets</b>                                      |       | <u>35,425</u>  | <u>17,806</u>  |
| <b>Total assets less current liabilities</b>                   |       | <u>35,425</u>  | <u>17,806</u>  |
| <b>Creditors: amounts falling due after more than one year</b> | 5     | (38,062)       | (27,651)       |
| <b>Net liabilities</b>                                         |       | <u>(2,637)</u> | <u>(9,845)</u> |
| <b>Capital and reserves</b>                                    |       |                |                |
| Called up share capital                                        |       | 100            | 100            |
| Profit and loss account                                        |       | (2,737)        | (9,945)        |
| <b>Shareholders' funds</b>                                     |       | <u>(2,637)</u> | <u>(9,845)</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



**H.M.D. (UK) Ltd**  
**Notes to the Accounts**  
**for the year ended 31 August 2021**

**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**

|                                                   | <b>2021</b>   | <b>2020</b>   |
|---------------------------------------------------|---------------|---------------|
|                                                   | <b>Number</b> | <b>Number</b> |
| Average number of persons employed by the company | <u>3</u>      | <u>3</u>      |

**3 Debtors**

|               | <b>2021</b>   | <b>2020</b>   |
|---------------|---------------|---------------|
|               | <b>£</b>      | <b>£</b>      |
| Trade debtors | 38,777        | 22,737        |
| Other debtors | <u>8,671</u>  | <u>10,922</u> |
|               | <u>47,448</u> | <u>33,659</u> |

| <b>4 Creditors: amounts falling due within one year</b> | <b>2021</b>    | <b>2020</b>   |
|---------------------------------------------------------|----------------|---------------|
|                                                         | <b>£</b>       | <b>£</b>      |
| Bank loans and overdrafts                               | -              | 1,721         |
| Other taxes and social security costs                   | -              | 3             |
| Other creditors                                         | 133,292        | 85,699        |
|                                                         | <u>133,292</u> | <u>87,423</u> |

| <b>5 Creditors: amounts falling due after one year</b> | <b>2021</b>   | <b>2020</b>   |
|--------------------------------------------------------|---------------|---------------|
|                                                        | <b>£</b>      | <b>£</b>      |
| Bank loans                                             | 38,062        | 27,651        |
|                                                        | <u>38,062</u> | <u>27,651</u> |

## **6 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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