Registration number: 11025310

Liate Design Ltd

Annual Report and Unaudited Financial Statements

for the Year Ended 31 October 2025

Lucraft Hodgson & Dawes LLP
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Brighton
East Sussex
BN1 1UF

Liate Design Ltd

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Liate Design Ltd

Company Information

Director	Ms Danielle Kudmany
Registered office	7 Passenger House William Morris Way London SW6 2UP
Accountants	Lucraft Hodgson & Dawes LLP Ground Floor 19 New Road Brighton East Sussex BN1 1UF

Liate Design Ltd

(Registration number: 11025310)
Balance Sheet as at 31 October 2025

	Note	2025 £	2024 £
Current assets			
Debtors	4	**16,741**	56,554
Cash at bank and in hand		**2,946**	59,010
		19,687	115,564
Creditors: Amounts falling due within one year	5	**(19,025)**	(118,538)
Net assets/(liabilities)		**662**	**(2,974)**
Capital and Reserves			
Called up share capital		**100**	100
Retained Earnings		**562**	(3,074)
Shareholders' funds/(deficit)		**662**	**(2,974)**

For the financial year ending 31 October 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the director has not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the director on 18 July 2026

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Ms Danielle Kudmany

Director

Notes to the Unaudited Financial Statements for the Year Ended 31 October 2025

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:
7 Passenger House
William Morris Way
London
SW6 2UP
United Kingdom

These financial statements were authorised for issue by the director on 18 July 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The financial statements are presented in Sterling, which is the functional currency of the company.

Going concern

These accounts have been prepared on a going concern basis notwithstanding the company's net liability position at the balance sheet date. The director is confident that with her continued support, the company can remain in operational existence for the foreseeable future.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.
The company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Notes to the Unaudited Financial Statements for the Year Ended 31 October 2025

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Tangible Assets

Tangible Assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.
The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Office Equipment	Straight Line 33%

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade Debtors

Trade Debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.
Trade Debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade Creditors

Trade Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.
Trade Creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 1 (2024 - 1).

4 Debtors

Current	2025 £	2024 £
Trade Debtors	**16,027**	7,275
Prepayments	**714**	20,794
Other debtors	**-**	28,485
	16,741	**56,554**

5 Creditors

Creditors: amounts falling due within one year

	Note	2025 £	2024 £
Due within one year			
Loans and borrowings		**1,833**	-
Trade Creditors		**6,917**	16,299
Taxation and social security		**9,035**	13,069
Accruals and deferred income		**1,240**	89,170
		19,025	118,538

6 Related party transactions

Loans to related parties

2025	Key management £	Total £
At start of period	**28,486**	28,486
Advanced	**(2,319)**	(2,319)
At end of period	**26,167**	26,167

2024	Key management £	Total £
Advanced	**28,486**	28,486
At end of period	**28,486**	28,486

Loans from related parties

2024	Key management £	Total £
At start of period	**12,981**	12,981
Repaid	**(12,981)**	(12,981)
At end of period	**-**	-

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.