

Registered number  
07186797

Sachmo Developments Limited

Filleted Accounts

31 December 2021

**Sachmo Developments Limited****Registered number:** 07186797**Balance Sheet****as at 31 December 2021**

	Notes	2021	2020
		£	£
<b>Current assets</b>			
Debtors	3	12,202	12,202
Cash at bank and in hand		735	2,853
		<u>12,937</u>	<u>15,055</u>
<b>Creditors: amounts falling due within one year</b>	4	(12,883)	(15,001)
<b>Net current assets</b>		<u>54</u>	<u>54</u>
<b>Net assets</b>		<u>54</u>	<u>54</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		52	52
<b>Shareholder's funds</b>		<u>54</u>	<u>54</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.

Mr R McCadden

Director

Approved by the board on 11 November 2022

**Sachmo Developments Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 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 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.

***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.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

**2 Employees**

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>10</u>	<u>-</u>

<b>3 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other debtors	12,202	12,202

<b>4 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Corporation tax	25	25
Other creditors	12,858	14,976
	<u>12,883</u>	<u>15,001</u>

### 5 Related party transactions

Mr R McCadden is also a director of Manchester Healthcare Limited, Pet Planet Superstore Limited, Sacha Corporation Limited, Pets More Pets Limited, Storm Taverns Limited and Blue Sky Land and Property Limited. The following are related parties by virtue of the common directorship of Mr R McCadden:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Amounts due from related parties:</b>		
Sacha Corporation Limited	12,202	12,202
<b>Amounts due to related parties:</b>		
Pet Planet Superstore Limited	4,724	4,724
Dogs 4 Us Limited	10,252	10,252

All loans are repayable on demand, interest free and are unsecured.

Management charge income was received from Pet Planet Superstore Limited of £24,600 (2020: £24,600).

### 6 Controlling party

The director is the controlling party by virtue of his ownership of 100% of the company's issued share capital.

### 7 Other information

Sachmo Developments Limited is a private company limited by shares and incorporated in England. Its registered office is:

Sacha House  
3 Worsley Road  
Worsley  
Greater Manchester  
M28 2NN

registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.