

**EMELDI LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

EMELDI LIMITED
UNAUDITED ACCOUNTS
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EMELDI LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2020

Directors	Dusan Bystriansky Lubica Bystriansky Mark Bystriansky
Company Number	03598476 (England and Wales)
Registered Office	170 Merton High Street London SW19 1AY
Accountants	Gordons Knight 170, Merton High Street London SW19 1AY

EMELDI LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
Fixed assets			
Intangible assets	<u>4</u>	100,921	201,841
Tangible assets	<u>5</u>	1,436	2,069
		<u>102,357</u>	<u>203,910</u>
Current assets			
Inventories		24,911	24,911
Debtors	<u>6</u>	111,935	106,376
Cash at bank and in hand		<u>(18,896)</u>	<u>(25,082)</u>
		117,950	106,205
Creditors: amounts falling due within one year	<u>7</u>	<u>(309,605)</u>	<u>(327,966)</u>
Net current liabilities		<u>(191,655)</u>	<u>(221,761)</u>
Net liabilities		<u>(89,298)</u>	<u>(17,851)</u>
Capital and reserves			
Called up share capital		23	23
Profit and loss account		<u>(89,321)</u>	<u>(17,874)</u>
Shareholders' funds		<u>(89,298)</u>	<u>(17,851)</u>

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 21 October 2021 and were signed on its behalf by

Dusan Bystriansky
Director

Company Registration No. 03598476

EMELDI LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Statutory information

Emeldi Limited is a private company, limited by shares, registered in England and Wales, registration number 03598476. The registered office is 170 Merton High Street, London, SW19 1AY.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	25% WDV
Computer equipment	33% WDV

Intangible fixed assets

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

4 Intangible fixed assets

	Other £
Cost	
At 1 January 2020	302,761
At 31 December 2020	302,761
Amortisation	
At 1 January 2020	100,920
Charge for the year	100,920
At 31 December 2020	201,840
Net book value	
At 31 December 2020	100,921
At 31 December 2019	201,841

Development Asset - amortised in three year

EMELDI LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

5 Tangible fixed assets

	Fixtures & fittings	Computer equipment	Total
	£	£	£
Cost or valuation	At cost	At cost	
At 1 January 2020	11,434	28,664	40,098
At 31 December 2020	11,434	28,664	40,098
Depreciation			
At 1 January 2020	10,811	27,218	38,029
Charge for the year	156	477	633
At 31 December 2020	10,967	27,695	38,662
Net book value			
At 31 December 2020	467	969	1,436
At 31 December 2019	623	1,446	2,069

6 Debtors: amounts falling due within one year

	2020	2019
	£	£
Trade debtors	111,935	106,376

7 Creditors: amounts falling due within one year

	2020	2019
	£	£
Bank loans and overdrafts	61,850	39,804
VAT	12,068	14,881
Taxes and social security	58,436	57,857
Other creditors	-	42,453
Loans from directors	177,251	172,791
Accruals	-	180
	309,605	327,966

8 Average number of employees

During the year the average number of employees was 1 (2019: 5).

