

Registered number  
04027040

Melandra Limited

Unaudited Filleted Accounts

30 June 2020

**Melandra Limited****Registered number:** 04027040**Balance Sheet****as at 30 June 2020**

	<b>Notes</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	4	2,370	1,872
<b>Current assets</b>			
Debtors	5	41,060	42,040
Investments held as current assets	6	104,267	111,863
Cash at bank and in hand		161,374	179,023
		<u>306,701</u>	<u>332,926</u>
<b>Creditors: amounts falling due within one year</b>	7	(36,395)	(44,752)
<b>Net current assets</b>		<u>270,306</u>	<u>288,174</u>
<b>Net assets</b>		<u>272,676</u>	<u>290,046</u>
<b>Capital and reserves</b>			
Called up share capital		683	683
Share premium		229,058	229,058
Profit and loss account		42,935	60,305
<b>Shareholders' funds</b>		<u>272,676</u>	<u>290,046</u>

The directors are 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 directors acknowledge their 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.

D Crowther

Director

Approved by the board on 1 September 2020

**Melandra Limited**  
**Notes to the Accounts**  
**for the year ended 30 June 2020**

**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 arises from the rendering of services in pursuit of the company's principal activity of software development. It is recognised by reference to the stage of completion of the underlying contracts and is measured at the fair value of the consideration receivable, net of discounts and value added taxes.

***Fixed assets***

Fixed assets are measured at cost less accumulated depreciation, which is provided on all fixed assets at rates calculated to write off the cost of assets over their expected useful lives, as follows:

Website costs	33% straight line
Property improvements	10% straight line
Plant and machinery	25-50% reducing balance

***Investments***

Investments are measured at fair value and changes in fair value are included in the profit and loss account as they arise.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. No provision is made for deferred taxation as this is not considered significant.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Employees**

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>2</u>	<u>2</u>

**3 Intangible fixed assets**

Goodwill:

**Cost**

At 1 July 2019	<u>6,645</u>
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£

At 30 June 2020	6,645
<b>Amortisation</b>	
At 1 July 2019	6,645
At 30 June 2020	6,645
<b>Net book value</b>	
At 30 June 2020	-

#### 4 Tangible fixed assets

	Property improve-ments £	Plant and machinery etc £	Total £
<b>Cost</b>			
At 1 July 2019	3,487	8,761	12,248
Additions	-	2,249	2,249
At 30 June 2020	3,487	11,010	14,497
<b>Depreciation</b>			
At 1 July 2019	3,487	6,889	10,376
Charge for the year	-	1,751	1,751
At 30 June 2020	3,487	8,640	12,127
<b>Net book value</b>			
At 30 June 2020	-	2,370	2,370
At 30 June 2019	-	1,872	1,872

5 Debtors	2020 £	2019 £
Trade debtors	-	6,000
Other debtors	41,060	36,040
	41,060	42,040

6 Investments held as current assets	2020 £	2019 £
<b>Fair value</b>		
Unlisted investments	104,267	111,863

7 Creditors: amounts falling due within one year	2020 £	2019 £
Taxation and social security costs	19,008	30,072

Other creditors	17,387	14,680
	<u>36,395</u>	<u>44,752</u>

## 8 Controlling party

The directors of the company are the ultimate controlling party as, acting jointly, they own a majority of the issued share capital.

## 9 Other information

Melandra Limited is a private company limited by shares and incorporated in England. Its registered office is situated at 5 Homer Drive, Marple Bridge, Stockport, Cheshire, SK6 5DR.

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.