

Registered number
04027040

Melandra Limited

Unaudited Filleted Accounts

30 June 2017

Melandra Limited**Registered number:** 04027040**Balance Sheet****as at 30 June 2017**

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	4	3,046	2,103
Current assets			
Debtors	5	157,944	151,015
Investments held as current assets	6	7,676	8,489
Cash at bank and in hand		282,505	198,386
		<u>448,125</u>	<u>357,890</u>
Creditors: amounts falling due within one year	7	(171,217)	(79,865)
Net current assets		<u>276,908</u>	<u>278,025</u>
Net assets		<u>279,954</u>	<u>280,128</u>
Capital and reserves			
Called up share capital		683	683
Share premium		229,058	229,058
Profit and loss account		50,213	50,387
Shareholders' funds		<u>279,954</u>	<u>280,128</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 13 February 2018

Melandra Limited
Notes to the Accounts
for the year ended 30 June 2017

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

	2017	2016
	Number	Number
Average number of persons employed by the company	<u>4</u>	<u>4</u>

3 Intangible fixed assets

Goodwill:

Cost

At 1 July 2016	<u>6,645</u>
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At 30 June 2017	6,645
Amortisation	
At 1 July 2016	6,645
At 30 June 2017	6,645
Net book value	
At 30 June 2017	-

4 Tangible fixed assets

	Property improve-ments £	Plant and machinery etc £	Total £
Cost			
At 1 July 2016	3,487	4,243	7,730
Additions	-	2,191	2,191
At 30 June 2017	3,487	6,434	9,921
Depreciation			
At 1 July 2016	2,758	2,869	5,627
Charge for the year	313	935	1,248
At 30 June 2017	3,071	3,804	6,875
Net book value			
At 30 June 2017	416	2,630	3,046
At 30 June 2016	729	1,374	2,103

5 Debtors	2017 £	2016 £
Trade debtors	126,990	125,490
Other debtors	30,954	25,525
	157,944	151,015

6 Investments held as current assets	2017 £	2016 £
Fair value		
Listed investments	6,854	5,582
Unlisted investments	822	2,907
	7,676	8,489

7 Creditors: amounts falling due within one year	2017 £	2016 £
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Taxation and social security costs	68,376	67,396
Other creditors	102,841	12,469
	<u>171,217</u>	<u>79,865</u>

8 Controlling party

The directors of the company are the ultimate controlling party as, acting jointly, they own 84% 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 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.