

Registered number
04027040

Melandra Limited

Unaudited Filleted Accounts

30 June 2018

Melandra Limited**Registered number:** 04027040**Balance Sheet****as at 30 June 2018**

	Notes	2018 £	2017 £
Fixed assets			
Tangible assets	4	1,662	3,046
Current assets			
Debtors	5	78,662	157,944
Investments held as current assets	6	7,242	7,676
Cash at bank and in hand		258,494	282,505
		<u>344,398</u>	<u>448,125</u>
Creditors: amounts falling due within one year	7	(49,857)	(171,217)
Net current assets		<u>294,541</u>	<u>276,908</u>
Net assets		<u>296,203</u>	<u>279,954</u>
Capital and reserves			
Called up share capital		683	683
Share premium		229,058	229,058
Profit and loss account		66,462	50,213
Shareholders' funds		<u>296,203</u>	<u>279,954</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 31 December 2018

Melandra Limited
Notes to the Accounts
for the year ended 30 June 2018

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

	2018	2017
	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 2017	<u>6,645</u>
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At 30 June 2018	6,645
Amortisation	
At 1 July 2017	6,645
At 30 June 2018	6,645
Net book value	
At 30 June 2018	-

4 Tangible fixed assets

	Property improve-ments	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 July 2017	3,487	6,434	9,921
Additions	-	417	417
At 30 June 2018	3,487	6,851	10,338
Depreciation			
At 1 July 2017	3,071	3,804	6,875
Charge for the year	299	1,502	1,801
At 30 June 2018	3,370	5,306	8,676
Net book value			
At 30 June 2018	117	1,545	1,662
At 30 June 2017	416	2,630	3,046

5 Debtors	2018	2017
	£	£
Trade debtors	8,192	126,990
Other debtors	70,470	30,954
	78,662	157,944

6 Investments held as current assets	2018	2017
	£	£
Fair value		
Listed investments	6,804	6,854
Unlisted investments	438	822
	7,242	7,676

7 Creditors: amounts falling due within one year	2018	2017
	£	£

Taxation and social security costs	37,812	68,376
Other creditors	12,045	102,841
	<u>49,857</u>	<u>171,217</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 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.