

**DEMELLIER LTD.  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2023**

**DEMELLIER LTD.**  
**UNAUDITED ACCOUNTS**  
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**DEMELLIER LTD.**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2023**

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<b>Directors</b>	Mrs Mireia Llusia Mrs Anna Sweeting
<b>Company Number</b>	07164165 (England and Wales)
<b>Registered Office</b>	Broadway Studios - Studio 2.03 20 Hammersmith Broadway London W6 7AF United Kingdom
<b>Accountants</b>	VJS Accountancy Services Limited Georgeville Hurtmore Road Godalming Surrey GU7 2RA

**DEMELLIER LTD.**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JULY 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Intangible assets	4	3,597	4,872
Tangible assets	5	143,984	142,736
		<u>147,581</u>	<u>147,608</u>
<b>Current assets</b>			
Inventories		3,450,078	1,481,159
Debtors	6	1,402,664	794,979
Cash at bank and in hand		1,706,414	411,610
		<u>6,559,156</u>	<u>2,687,748</u>
<b>Creditors: amounts falling due within one year</b>	7	(2,633,268)	(1,680,671)
<b>Net current assets</b>		<u>3,925,888</u>	<u>1,007,077</u>
<b>Total assets less current liabilities</b>		4,073,469	1,154,685
<b>Provisions for liabilities</b>			
Other provisions		(46,175)	(33,534)
<b>Net assets</b>		<u>4,027,294</u>	<u>1,121,151</u>
<b>Capital and reserves</b>			
Called up share capital		1,328	1,250
Share premium		2,649,715	499,750
Profit and loss account		1,376,251	620,151
<b>Shareholders' funds</b>		<u>4,027,294</u>	<u>1,121,151</u>

For the year ending 31 July 2023 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 29 April 2024 and were signed on its behalf by

Mrs Mireia Llusia  
Director

Company Registration No. 07164165

**DEMELLIER LTD.**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2023**

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**1 Statutory information**

DEMELLIER LTD. is a private company, limited by shares, registered in England and Wales, registration number 07164165. The registered office is Broadway Studios - Studio 2.03, 20 Hammersmith Broadway, London, W6 7AF, United Kingdom.

**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 and in accordance with FRS 102 Section 1A Small Entities.

***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:

Plant & machinery	20% Straight Line
Fixtures & fittings	20% Straight Line
Computer equipment	20% Straight Line

***Intangible fixed assets***

Intangible fixed assets (including cost of Trademarks for Rebranding) are included at cost less accumulated amortisation. Amortisation has been provided at a rate of 20% Straight Line.

***Share Capital***

During the year the 1,250 ordinary shares of £1.00 each in the capital of the company were subdivided into 1,250,000 ordinary shares of £0.001 each. An additional 78,214 £0.001 shares were subsequently issued.

**DEMELLIER LTD.**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2023**

<b>4 Intangible fixed assets</b>	<b>Goodwill</b>	<b>Other</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 August 2022	16,242	29,377	45,619
Additions	-	494	494
At 31 July 2023	16,242	29,871	46,113
<b>Amortisation</b>			
At 1 August 2022	16,242	24,505	40,747
Charge for the year	-	1,769	1,769
At 31 July 2023	16,242	26,274	42,516
<b>Net book value</b>			
At 31 July 2023	-	3,597	3,597
At 31 July 2022	-	4,872	4,872

<b>5 Tangible fixed assets</b>	<b>Plant &amp; machinery</b>	<b>Fixtures &amp; fittings</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	
At 1 August 2022	6,145	74,416	174,028	254,589
Additions	2,136	24,108	19,996	46,240
At 31 July 2023	8,281	98,524	194,024	300,829
<b>Depreciation</b>				
At 1 August 2022	364	35,614	75,875	111,853
Charge for the year	1,584	13,915	29,493	44,992
At 31 July 2023	1,948	49,529	105,368	156,845
<b>Net book value</b>				
At 31 July 2023	6,333	48,995	88,656	143,984
At 31 July 2022	5,781	38,802	98,153	142,736

<b>6 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	987,056	612,916
Accrued income and prepayments	359,550	86,256
Other debtors	56,058	95,807
	1,402,664	794,979

**DEMELLIER LTD.**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2023**

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<b>7 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
VAT	5,851	22,135
Trade creditors	2,159,977	1,468,599
Taxes and social security	234,759	62,454
Other creditors	217,084	93,266
Deferred income	15,597	34,217
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	2,633,268	1,680,671
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**8 Average number of employees**

During the year the average number of employees was 22 (2022: 17).

