Company registration number 02518921 (England and Wales)

JULIUS A MELLER MANAGEMENT SERVICES LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

PAGES FOR FILING WITH REGISTRAR

JULIUS A MELLER MANAGEMENT SERVICES LIMITED

COMPANY INFORMATION

Directors	D Meller M Meller N Harrison
Company number	02518921
Registered office	Unit H Bedford Business Centre Mile Road Bedford MK42 9TW
Auditor	Azets Audit Services Limited Ashcombe Court Woolsack Way Godalming Surrey United Kingdom GU7 1LQ

JULIUS A MELLER MANAGEMENT SERVICES LIMITED

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JULIUS A MELLER MANAGEMENT SERVICES LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	**4**	6,010,173		744,879	
Creditors: amounts falling due within one year	**5**	(5,238,827)		(243,317)	
Net current assets			771,346		501,562
Capital and reserves					
Called up share capital	**6**		1,000		1,000
Profit and loss reserves			770,346		500,562
Total equity			771,346		501,562

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 29 May 2025 and are signed on its behalf by:

M Meller
Director

Company Registration No. 02518921

1 Accounting policies

Company information

Julius A Meller Management Services Limited is a private company limited by shares incorporated in England and Wales. The registered office is Unit H, Bedford Business Centre, Mile Road, Bedford, United Kingdom, MK42 9TW.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future, thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for services provided in the normal course of business, and is shown net of VAT and other sales related taxes.

1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set if the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.6 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

1.7 Taxation

The tax expense represents the sum of the tax currently payable.

1 Accounting policies **(Continued)**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

1.8 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no significant judgements or key accounting estimates which have had a material impact on the figures disclosed in the financial statements.

3 Employees

The average monthly number of persons (including directors) employed by the Company during the year was:

	2024 Number	2023 Number
Total	4	4

4 Debtors

	2024	2023
Amounts falling due within one year:	**£**	**£**
Amounts owed by group undertakings	5,770,643	729,789
Other debtors	213,216	1,481
Prepayments and accrued income	26,314	13,609
	6,010,173	744,879

5 Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	132,636	30,387
Amounts owed to group undertakings	147,287	11,018
Corporation tax	84,000	32,000
Other taxation and social security	87	107,912
Dividends payab e	-	10,000
Accruals and deferred income	4,874,817	52,000
	5,238,827	243,317

The bank facilities noted in the figures above are secured by a first fixed charge over book and other debts, chattels, goodwill and uncalled capital, both present and future; and first floating charge over all assets and undertaking present and future in both the parent and this company. The other group entities which are also covered by these charges are Meller Group Limited and Meller Design Solutions Limited.

There is also an omnibus guarantee and set-off arrangement in place on any sums standing to the credit of any one or more of any present or future accounts of the company with the bank.

6 Called up share capital

	2024	2023	2024	2023
Ordinary share capital	**Number**	**Number**	**£**	**£**
Issued and fully paid				
Ordinary shares of £1 each	1,000	1,000	1,000	1,000

7 Audit report information

As the income statement has been omitted from the filing copy of the financial statements, the following information in relation to the audit report on the statutory financial statements is provided in accordance with s444(5B) of the Companies Act 2006:

The auditor's report was unqualified.

Senior Statutory Auditor:	Alex Temlett CA ACA CTA
Statutory Auditor:	Azets Audit Services

8 Contingent Liabilities

The parent undertaking, Meller Group Limited, has guaranteed the borrowings of its subsidiaries, including the company, as part of group banking arrangements.

9 Related party transactions

Transactions with related parties

During the year the company entered into the following transactions with related parties:

9 Related party transactions **(Continued)**

At the balance sheet date £574 (2023: £179) was owed to the Company by D Meller, a director, and is included in other debtors. No interest is accruing and there are no set terms for repayment.

At the balance sheet date £1,302 (2023: £1,302) was owed to the Company by to M Meller, a director, and is included in other debtors. No interest is accruing and there are no set terms for repayment.

Pension contributions are paid into a fund owned and operated by the ultimate beneficial owners.

10 Parent company

The Company's immediate parent undertaking is Meller Group Limited, a company incorporated in England and Wales, which is located at Unit H, Bedford Business Centre, Mile Road, Bedford, MK42 9TW. Meller Group Limited heads the smallest group in which the results of the Company are consolidated.

CS Newco Holdings Limited, also a company incorporated in England and Wales, which is located at Unit H, Bedford Business Centre, Mile Road, Bedford, MK42 9TW, is the ultimate parent undertaking and controlling party. Copies of the group financial statements of CS Newco Holdings Limited, the largest group into which the Company is consolidated, are available from Companies House.

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.