REGISTERED NUMBER: 05440121 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 August 2018

for

Melane Ltd

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Melane Ltd

Company Information for the Year Ended 31 August 2018

DIRECTOR:	A B Notton
SECRETARY:	Miss M Oram
REGISTERED OFFICE:	29 Devizes Road Swindon Wiltshire SN1 4BG
REGISTERED NUMBER:	05440121 (England and Wales)
ACCOUNTANTS:	PPS Chartered Accountants 29 Devizes Road Swindon Wiltshire SN1 4BG

Balance Sheet
31 August 2018

	Notes	31.8.18 £	£	31.8.17 £	£
FIXED ASSETS					
Tangible assets	4		48,864		51,731
CURRENT ASSETS					
Stocks		2,650		2,650	
Debtors	5	48,863		75,768	
Cash at bank and in hand		27,729		16,558	
		79,242		94,976	
CREDITORS					
Amounts falling due within one year	6	91,459		96,390	
NET CURRENT LIABILITIES			(12,217)		(1,414)
TOTAL ASSETS LESS CURRENT LIABILITIES			36,647		50,317
CREDITORS					
Amounts falling due after more than one year	7		(21,598)		(24,816)
PROVISIONS FOR LIABILITIES			(9,284)		(9,829)
NET ASSETS			5,765		15,672
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			5,665		15,572
			5,765		15,672

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 August 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 23 May 2019 and were signed by:

A B Notton - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Melane Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.
Plant and machinery etc - 25% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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2. **ACCOUNTING POLICIES - continued**

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 10 (2017 - 9) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 September 2017	91,692
Additions	22,325
At 31 August 2018	114,017
DEPRECIATION	
At 1 September 2017	39,961
Charge for year	25,192
At 31 August 2018	65,153
NET BOOK VALUE	
At 31 August 2018	48,864
At 31 August 2017	51,731

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery etc £
COST	
At 1 September 2017	50,890
Additions	21,995
At 31 August 2018	72,885
DEPRECIATION	
At 1 September 2017	7,373
Charge for year	18,221
At 31 August 2018	25,594
NET BOOK VALUE	
At 31 August 2018	47,291
At 31 August 2017	43,517

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5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.18	31.8.17
	£	£
Trade debtors	48,401	75,014
Other debtors	462	754
	48,863	75,768

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.18	31.8.17
	£	£
Hire purchase contracts	16,143	11,064
Trade creditors	37,183	34,990
Taxation and social security	36,614	34,209
Other creditors	1,519	16,127
	91,459	96,390

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.8.18	31.8.17
	£	£
Hire purchase contracts	21,598	24,816

Chartered Accountants' Report to the Director on the Unaudited Financial Statements of Melane Ltd

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Melane Ltd for the year ended 31 August 2018 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the director of Melane Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Melane Ltd and state those matters that we have agreed to state to the director of Melane Ltd in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Melane Ltd and its director for our work or for this report.

It is your duty to ensure that Melane Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Melane Ltd. You consider that Melane Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Melane Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

PPS Chartered Accountants
29 Devizes Road
Swindon
Wiltshire
SN1 4BG

23 May 2019

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.