REGISTERED NUMBER: 06145607 (England and Wales)

Unaudited Financial Statements for the Year Ended 28 February 2025

for

Mnandi Limited

Contents of the Financial Statements
for the Year Ended 28 February 2025

	Page
Company Information	1
Balance Sheet	2 to 3
Notes to the Financial Statements	4 to 5

Company Information
for the Year Ended 28 February 2025

DIRECTOR:	Mr W Du Toit
SECRETARY:	Mrs M Du Toit
REGISTERED OFFICE:	Suite 1 Concept House 23 Billet Lane Hornchurch Essex RM11 1XP
REGISTERED NUMBER:	06145607 (England and Wales)
ACCOUNTANTS:	Havard & Associates Suite 1 Concept House 23 Billet Lane Hornchurch Essex RM11 1XP

Balance Sheet
28 February 2025

	Notes	28.2.25 £	£	29.2.24 £	£
FIXED ASSETS					
Tangible assets	4		241,888		241,910
Investments	5		823,648		823,648
			1,065,536		1,065,558
CURRENT ASSETS					
Debtors	6	12,554		14,302	
Cash at bank		3,279		9,536	
		15,833		23,838	
CREDITORS					
Amounts falling due within one year	7	199,239		197,514	
NET CURRENT LIABILITIES			(183,406)		(173,676)
TOTAL ASSETS LESS CURRENT LIABILITIES			882,130		891,882
CREDITORS					
Amounts falling due after more than one year	8		701,728		758,511
NET ASSETS			180,402		133,371
CAPITAL AND RESERVES					
Called up share capital	9		2		2
Retained earnings			180,400		133,369
SHAREHOLDERS' FUNDS			180,402		133,371

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2025 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
28 February 2025

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

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 and authorised for issue on 27 October 2025 and were signed by:

Mr W Du Toit - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Mnandi Limited 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 rates in order to write off each asset over its estimated useful life:

Fixtures & fittings - 20% reducing value.
Computer equipment - 33.33% straight line.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2024 - NIL).

continued...

4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 March 2024 and 28 February 2025	241,800	1,550	243,350
DEPRECIATION			
At 1 March 2024	-	1,440	1,440
Charge for year	-	22	22
At 28 February 2025	-	1,462	1,462
NET BOOK VALUE			
At 28 February 2025	241,800	88	241,888
At 29 February 2024	241,800	110	241,910

5. FIXED ASSET INVESTMENTS

Mnandi Limited acquired the entire shareholding in The Dental Centre Cowplain Limited on 2 March 2021. The Dental Centre Cowplain Limited is a wholly owned subsidiary of Mnandi Limited.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.25 £	29.2.24 £
Other debtors	12,554	14,302

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.25 £	29.2.24 £
Bank loans and overdrafts	36,120	36,120
Trade creditors	2	-
Taxation and social security	9,031	8,400
Other creditors	154,086	152,994
	199,239	197,514

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

	28.2.25 £	29.2.24 £
Bank loans	701,728	758,511

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	28.2.25 £	29.2.24 £
2	Ordinary	£1	2	2

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.