

Mella Limited  
Unaudited Accounts  
for the period  
1 April 2019 to 7 July 2019

Mella Limited  
Statement of Change in Equity  
for the period 1 April 2019 to 7 July 2019

	<b>Retained Earnings</b>	<b>Share Capital</b>	<b>Share Premium</b>	<b>Total</b>
<b>For the year ending 31 March 2019:</b>				
Balance brought forward	(7,494)	1	476,701	469,208
Profit for the period	142			142
Balance carried forward	(7,352)	1	476,701	469,350
<b>For the period ending 7 July 2019:</b>				
Balance brought forward	(7,352)	1	476,701	469,350
Share issues (net fair value)			7,352	7,352
Transfers	7,351		(484,053)	(476,702)
Balance carried forward	(1)	1		

**Mella Limited**  
**Balance Sheet**  
**as at 7 July 2019**

	<b>Notes</b>	<b>7 Jul 2019 £</b>	<b>31 Mar 2019 £</b>
Current assets			
Debtors	0	535,989	
Net current assets / (liabilities)		0	535,989
Total assets less current liabilities		0	535,989
Accruals and deferred income		(0)	(66,639)
Total net assets (liabilities)		0	469,350
Capital and reserves			
Called up share capital	2	1	1
Share premium account		0	476,701
Profit and loss account		(1)	(7,352)
Shareholders' funds		0	469,350

Mella Limited  
Balance Sheet  
as at 7 July 2019

These accounts have been prepared and delivered in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The directors have not delivered a copy of the company's Profit and Loss account as permitted by s444(5A) of the Companies Act 2006.

For the year ending 7 July 2019 the company was entitled to exemption 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.

Signed on behalf of the board of directors

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Mr L De Borbon Martinez-Bordiu

Director

Approved by the board on 9 July 2019

Company Number: 08010230 (a Private Company Limited by Shares registered in England and Wales)

Registered Office:

International House  
12 Constance Street  
London  
E16 2DQ

## 1. Accounting policies

### **Basis of preparation of financial statements**

These financial statements have been prepared under the historic cost convention in accordance with the accounting policies set out below and with section 1A of FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, and the Companies Act 2006. The presentation currency is sterling.

### **Going concern basis**

The accounts have been prepared with a view to closing the company. Therefore the going concern basis of compiling the accounts is not valid.

### **Revenue recognition**

Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances. Revenue from the sale of goods is recognised when goods are delivered and legal title has passed.

### **Foreign currencies**

Transactions in foreign currencies other than the functional currency of the company are recorded at the rate of exchange on the date the transaction occurred. Monetary assets and liabilities in foreign currencies are translated at the rates prevailing at the end of the reporting period. All differences are taken to the profit and loss account. Non-monetary items measured at historic cost in a foreign currency are recorded at that historic value.

### **Other accounting policies**

A share premium account was created, with a view to increasing share capital to absorb any deficit in net assets. This has been cancelled pending the liquidation of the company.

## 2. Share capital

	2019	2019
	£	£
Allotted, called up and fully paid:		
1 (2019: 1) Ordinary shares of £1.00 each	1	1
	1	1