REGISTERED NUMBER: 03004868 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

FOR

MEL GRIFFITHS LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 30 April 2021

COMPANY INFORMATION
for the Year Ended 30 April 2021

DIRECTOR:	F M Griffiths
REGISTERED OFFICE:	Moss House Farm Fleet Lane St Helens Merseyside WA9 2NA
REGISTERED NUMBER:	03004868 (England and Wales)
ACCOUNTANTS:	Musker & Garrett Limited Chartered Accountants Edward House North Mersey Business Centre Knowsley Industrial Park Liverpool Merseyside L33 7UY

MEL GRIFFITHS LIMITED (REGISTERED NUMBER: 03004868)

BALANCE SHEET
30 April 2021

	Notes	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible assets	4		**158,612**		163,112
CURRENT ASSETS					
Debtors	5	**3,590**		15,284	
Cash at bank		**12,857**		2,544	
		16,447		17,828	
CREDITORS					
Amounts falling due within one year	6	**45,516**		60,806	
NET CURRENT LIABILITIES			**(29,069)**		(42,978)
TOTAL ASSETS LESS CURRENT LIABILITIES			**129,543**		120,134
CAPITAL AND RESERVES					
Called up share capital			**2**		2
Retained earnings			**129,541**		120,132
SHAREHOLDERS' FUNDS			**129,543**		120,134

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 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 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 28 January 2022 and were signed by:

F M Griffiths - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Mel Griffiths 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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Land and buildings - 2% on cost

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation.

The company uses the cost model for land and buildings held. Land and buildings include leasehold property which is stated at deemed cost based on the fair value at the date of transition to FRS 102, less accumulated depreciation.

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.

Finance leases and hire purchase agreements
Assets held under such agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account at a constant rate over the period of the agreement.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2020 - NIL).

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4. TANGIBLE FIXED ASSETS

	Land and buildings £
COST	
At 1 May 2020	
and 30 April 2021	**224,971**
DEPRECIATION	
At 1 May 2020	**61,859**
Charge for year	**4,500**
At 30 April 2021	**66,359**
NET BOOK VALUE	
At 30 April 2021	**158,612**
At 30 April 2020	163,112

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Amounts owed by associates	**3,003**	14,590
Other debtors	**587**	694
	3,590	15,284

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Taxation and social security	**7,227**	3,965
Other creditors	**38,289**	56,841
	45,516	60,806

7. RELATED PARTY DISCLOSURES

Included in debtors note 6 is a loan due from Bold Skips, Recycling & Reclamation Limited of £3,003 (2020 - £14,590). Mr F M Griffiths is a director and shareholder of this company.

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF MEL GRIFFITHS LIMITED

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 Mel Griffiths Limited for the year ended 30 April 2021 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 Mel Griffiths Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Mel Griffiths Limited and state those matters that we have agreed to state to the director of Mel Griffiths Limited 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 Mel Griffiths Limited and its director for our work or for this report.

It is your duty to ensure that Mel Griffiths Limited 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 Mel Griffiths Limited. You consider that Mel Griffiths Limited 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 Mel Griffiths Limited. 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.

Musker & Garrett Limited
Chartered Accountants
Edward House
North Mersey Business Centre
Knowsley Industrial Park
Liverpool
Merseyside
L33 7UY

28 January 2022