

Registered number: SC691618

MELLOW GROUP LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

MELLOW GROUP LTD

COMPANY INFORMATION

Directors	Mr J Ryce Kirkcaldy One Limited Kirkcaldy Two Limited
Registered number	SC691618
Registered office	20 Pentland House Pentland Park Glenrothes KY6 2AH
Accountants	EQ Accountants Limited Chartered Accountants Pentland House Saltire Centre Glenrothes Fife KY6 2AH

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025

		2025 £	2024 £
Fixed assets			
Investments	4	<u>2</u>	<u>2</u>
		2	2
Current assets			
Debtors: amounts falling due within one year	5	1,159,178	1,228,850
Bank and cash balances		<u>2,111</u>	<u>6,268</u>
		1,161,289	1,235,118
Creditors: amounts falling due within one year	6	<u>(806,885)</u>	<u>(876,747)</u>
Net current assets		<u>354,404</u>	<u>358,371</u>
Total assets less current liabilities		<u>354,406</u>	<u>358,373</u>
Net assets		<u><u>354,406</u></u>	<u><u>358,373</u></u>
Capital and reserves			
Called up share capital	7	3	3
Profit and loss account		<u>354,403</u>	<u>358,370</u>
		<u><u>354,406</u></u>	<u><u>358,373</u></u>

MELLOW GROUP LTD
REGISTERED NUMBER: SC691618

STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 MARCH 2025

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 12 December 2025.

Kirkcaldy One Limited
Director

Kirkcaldy Two Limited
Director

The notes on pages 3 to 4 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. General information

Mellow Group Ltd is a private company, limited by shares, incorporated in Scotland with registration number SC691618. The registered office is 20 Pentland House, Pentland Park, KY6 2AH.

The financial statements are presented in Sterling which is the functional currency of the Company and rounded to the nearest £.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2006. 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 following principal accounting policies have been applied:

2.2 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

2.3 Financial instruments

The Company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Statement of financial position when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

3. Employees

The average monthly number of employees, including directors, during the year was 3 (2024 - 3).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

4. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 April 2024	<u>2</u>
At 31 March 2025	<u><u>2</u></u>

5. Debtors

	2025 £	2024 £
Amounts owed by group companies	1,159,178	1,228,388
Prepayments and accrued income	-	462
	<u><u>1,159,178</u></u>	<u><u>1,228,850</u></u>

6. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other creditors	806,885	876,285
Accruals and deferred income	-	462
	<u><u>806,885</u></u>	<u><u>876,747</u></u>

7. Share capital

	2025 £	2024 £
Allotted, called up and fully paid		
3 (2024 - 3) Ordinary shares of £1.00 each	<u><u>3</u></u>	<u><u>3</u></u>

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.