

Registered number: 04766975

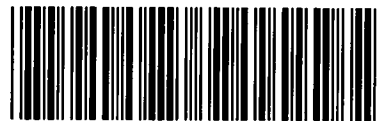
THE BLUE ROOMS (LONDON) LIMITED

UNAUDITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2016

THURSDAY



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COMPANIES HOUSE

THE BLUE ROOMS (LONDON) LIMITED
REGISTERED NUMBER: 04766975

ABBREVIATED BALANCE SHEET
AS AT 30 NOVEMBER 2016

	Note	£	2016 £	£	2015 £
FIXED ASSETS					
Intangible assets	2		8,654		-
Tangible assets	3		83,479		66,806
Investments	4		100		100
			<u>92,233</u>		<u>66,906</u>
CURRENT ASSETS					
Debtors		2,185,655		2,058,974	
Cash at bank and in hand		310,977		202,107	
		<u>2,496,632</u>		<u>2,261,081</u>	
CREDITORS: amounts falling due within one year		<u>(460,834)</u>		<u>(574,167)</u>	
NET CURRENT ASSETS			<u>2,035,798</u>		<u>1,686,914</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,128,031</u>		<u>1,753,820</u>
PROVISIONS FOR LIABILITIES					
Deferred tax			<u>(15,350)</u>		<u>(11,700)</u>
NET ASSETS			<u><u>2,112,681</u></u>		<u><u>1,742,120</u></u>
CAPITAL AND RESERVES					
Called up share capital	5		100		100
Profit and loss account			<u>2,112,581</u>		<u>1,742,020</u>
SHAREHOLDERS' FUNDS			<u><u>2,112,681</u></u>		<u><u>1,742,120</u></u>

THE BLUE ROOMS (LONDON) LIMITED

**ABBREVIATED BALANCE SHEET (continued)
AS AT 30 NOVEMBER 2016**

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 November 2016 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on *9 March 2017*.



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Mr S S Mehta
Director

The notes on pages 3 to 6 form part of these financial statements.

THE BLUE ROOMS (LONDON) LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2016**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The company is the parent undertaking of a small group and as such is not required by the Companies Act 2006 to prepare group accounts. These financial statements therefore present information about the company as an individual undertaking and not about its group.

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.3 Intangible assets and amortisation

Website development costs are stated at cost less amortisation.

Amortisation is provided at the following rates:

Website development	-	33.3% straight line
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1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvements	-	10% straight line
Fixtures and fittings	-	20% straight line
Office equipment	-	33.3% straight line

1.5 Investments

Investments held as fixed assets are shown at cost less provision for impairment.

1.6 Leasing and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Profit and Loss Account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.7 Operating leases

Rentals under operating leases are charged to the Profit and Loss Account on a straight line basis over the lease term.

THE BLUE ROOMS (LONDON) LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2016**

1. ACCOUNTING POLICIES (continued)

1.8 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

1.9 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Profit and Loss Account.

1.10 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.11 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

THE BLUE ROOMS (LONDON) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2016

2. INTANGIBLE FIXED ASSETS

	£
Cost	
At 1 December 2015	-
Additions	12,974
At 30 November 2016	<u>12,974</u>
Amortisation	
At 1 December 2015	-
Charge for the year	4,320
At 30 November 2016	<u>4,320</u>
Net book value	
At 30 November 2016	<u>8,654</u>
At 30 November 2015	<u>-</u>

3. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 December 2015	267,179
Additions	64,226
At 30 November 2016	<u>331,405</u>
Depreciation	
At 1 December 2015	200,373
Charge for the year	47,553
At 30 November 2016	<u>247,926</u>
Net book value	
At 30 November 2016	<u>83,479</u>
At 30 November 2015	<u>66,806</u>

THE BLUE ROOMS (LONDON) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2016

4. FIXED ASSET INVESTMENTS

	£
Cost or valuation	
At 1 December 2015 and 30 November 2016	100
Net book value	
At 30 November 2016	100
At 30 November 2015	100

Subsidiary undertakings

The following were subsidiary undertakings of the company:

Name	Class of shares	Holding
Pure Space Studios Limited	Ordinary	100%

Name	Business
Pure Space Studios Limited	Dormant

The aggregate of the share capital and reserves as at 30 November 2016 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

Name	Aggregate of share capital and reserves £	Profit/(loss) £
Pure Space Studios Limited	5,422	-

5. SHARE CAPITAL

	2016 £	2015 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100

6. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The immediate parent company is Gordons 169 Limited.

The ultimate parent company is BRN115 Limited

The ultimate controlling party is Mr S S Mehta.