
financial statements abbreviated

The Blue Rooms (London) Limited

For the year ended 30 November 2011

Company registration number 04766975

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The Blue Rooms (London) Limited, Company number 04766975

Abbreviated Accounts

Year ended 30 November 2011

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The Blue Rooms (London) Limited, Company number 04766975

Independent Auditor's Report to The Blue Rooms (London) Limited

Under Section 449 of the Companies Act 2006

We have examined the abbreviated accounts which comprise the Balance Sheet, Accounting Policies and the related notes, together with the financial statements of The Blue Rooms (London) Limited for the year ended 30 November 2011 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work, for this report, or for the opinions we have formed.

Respective responsibilities of director and auditor

The director is responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

Other Matters

The comparative figures for the period ended 30 November 2010 were unaudited.



ANDREW CAMERON COOK ACA
(Senior Statutory Auditor)
For and on behalf of
MHA MACINTYRE HUDSON
Statutory Auditor and Chartered Accountants

31 Castle Street
High Wycombe
Buckinghamshire
HP13 6RU

16 March

2012

The Blue Rooms (London) Limited, Company number 04766975

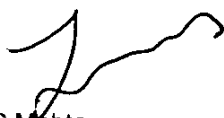
Abbreviated Balance Sheet

30 November 2011

	Note	£	2011 £	2010 £
Fixed assets	1			
Tangible assets			65,072	16,669
Investments			<u>100</u>	<u>100</u>
			65,172	16,769
Current assets				
Debtors		540,155		241,860
Cash at bank and in hand		<u>172,842</u>		<u>168,478</u>
		712,997		410,338
Creditors: amounts falling due within one year		<u>551,747</u>		<u>614,677</u>
Net current assets/(liabilities)			161,250	(204,339)
Total assets less current liabilities			226,422	(187,570)
Provisions for liabilities			14,500	1,145
			<u>£211,922</u>	<u>£(188,715)</u>
Capital and reserves				
Called-up equity share capital	2		100	100
Profit and loss account			<u>211,822</u>	<u>(188,815)</u>
Shareholders' funds/(deficit)			£211,922	£(188,715)

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved and signed by the director and authorised for issue on 24 February 2012



Mr S S Mehta
Director

The accounting policies and notes on pages 3 to 5 form part of these abbreviated accounts.

The Blue Rooms (London) Limited, Company number 04766975

Accounting Policies

Year ended 30 November 2011

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Consolidation

In the opinion of the director, the company and its subsidiary undertakings comprise a small group. The company has therefore taken advantage of the exemption provided by Section 398 of the Companies Act 2006 not to prepare group accounts.

Turnover

Turnover represents amounts receivable for photographic services provided prior to the balance sheet date, net of VAT.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment	- 20% straight line
Computer equipment	- 33 1/3% straight line

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is 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 is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

The Blue Rooms (London) Limited, Company number 04766975

Accounting Policies *(continued)*

Year ended 30 November 2011

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Investments held as current assets are stated at the lower of cost and net realisable value.

The Blue Rooms (London) Limited, Company number 04766975

Notes to the Abbreviated Accounts

Year ended 30 November 2011

1. Fixed assets

	Tangible assets £	Investments £	Total £
Cost			
At 1 December 2010	67,998	100	68,098
Additions	62,552	–	62,552
At 30 November 2011	<u>130,550</u>	<u>100</u>	<u>130,650</u>
Depreciation			
At 1 December 2010	51,329	–	51,329
Charge for year	14,149	–	14,149
At 30 November 2011	<u>65,478</u>	<u>–</u>	<u>65,478</u>
Net book value			
At 30 November 2011	<u>£65,072</u>	<u>£100</u>	<u>£65,172</u>
At 30 November 2010	<u>£16,669</u>	<u>£100</u>	<u>£16,769</u>

The company owns 100% of the ordinary share capital of Pure Space Studios Limited, a company that has been dormant throughout the year

Aggregate capital and reserves	2011	2010
Pure Space Studios Limited	5,422	5,422
Profit/(loss) for the year		
Pure Space Studios Limited	–	397,173

2. Share capital

Allotted, called up and fully paid

	2011		2010	
	No	£	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

3. Controlling party

The parent company is Gordons 169 Limited



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