

REGISTERED NUMBER: 04886969 (England and Wales)

Financial Statements
for the Year Ended 31 December 2016
for
Amber & Blue Limited

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for the Year Ended 31 December 2016**

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**Company Information
for the Year Ended 31 December 2016**

DIRECTORS:

M Nejad
Mrs O Guven

SECRETARY:

Mrs O Guven

REGISTERED OFFICE:

8-10 South Street
Epsom
Surrey
KT18 7PF

REGISTERED NUMBER:

04886969 (England and Wales)

ACCOUNTANTS:

Williams & Co
Chartered Accountants
8-10 South Street
Epsom
Surrey
KT18 7PF

Balance Sheet
31 December 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	4		-		417
CURRENT ASSETS					
Debtors	5	6,950		28,015	
Cash at bank		<u>30,781</u>		<u>7,288</u>	
		37,731		35,303	
CREDITORS					
Amounts falling due within one year	6	<u>37,295</u>		<u>32,721</u>	
NET CURRENT ASSETS			<u>436</u>		<u>2,582</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>436</u>		<u>2,999</u>
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Retained earnings	8		<u>336</u>		<u>2,899</u>
SHAREHOLDERS' FUNDS			<u>436</u>		<u>2,999</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 21 June 2017 and were signed on its behalf by:

Mrs O Guven - Director

**Notes to the Financial Statements
for the Year Ended 31 December 2016**

1. STATUTORY INFORMATION

Amber & Blue 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents net invoiced sales of goods/services, excluding VAT, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 33% on cost

Computer equipment - 33% on cost

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2016

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2016 and 31 December 2016	<u>2,836</u>	<u>3,567</u>	<u>6,403</u>
DEPRECIATION			
At 1 January 2016	2,836	3,150	5,986
Charge for year	<u>-</u>	<u>417</u>	<u>417</u>
At 31 December 2016	<u>2,836</u>	<u>3,567</u>	<u>6,403</u>
NET BOOK VALUE			
At 31 December 2016	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2015	<u>-</u>	<u>417</u>	<u>417</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Directors' current accounts	2,225	28,015
Accrued income	<u>4,725</u>	<u>-</u>
	<u>6,950</u>	<u>28,015</u>

The directors loan was repaid by way of a dividend in March 2017.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Tax	26,843	24,689
Social security and other taxes	42	63
VAT	8,010	5,569
Accrued expenses	<u>2,400</u>	<u>2,400</u>
	<u>37,295</u>	<u>32,721</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2016	2015
Number:	Class:	Nominal value:	£	£
100	Ordinary Shares	£1	<u>100</u>	<u>100</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2016

8. **RESERVES**

	Retained earnings £
At 1 January 2016	2,899
Profit for the year	106,437
Dividends	<u>(109,000)</u>
At 31 December 2016	<u>336</u>

9. **ULTIMATE CONTROLLING PARTY**

The company is under the joint control of Mr & Mrs Nejad.

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.