

REGISTERED NUMBER: 05890142 (England and Wales)

**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2016**  
**FOR**  
**RUBYSEA LIMITED**

TUESDAY



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31/01/2017

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COMPANIES HOUSE

**RUBYSEA LIMITED**

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**for the year ended 30 April 2016**

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**RUBYSEA LIMITED**

**COMPANY INFORMATION**  
**for the year ended 30 April 2016**

**DIRECTORS:**

Mr B W Ritchie  
Mr B A Palos

**SECRETARY:**

Mr J S D A Rust

**REGISTERED OFFICE:**

59-60 Grosvenor Street  
Mayfair  
London  
W1K 3HZ

**REGISTERED NUMBER:**

05890142 (England and Wales)

**AUDITORS:**

Raffingers  
19-20 Bourne Court  
Southend Road  
Woodford Green  
Essex  
IG8 8HD

**REPORT OF THE INDEPENDENT AUDITORS TO**  
**RUBYSEA LIMITED**  
**UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages three to four, together with the full financial statements of Rubysea Limited for the year ended 30 April 2016 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 auditors' 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 directors and auditors**

The directors are 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.



Mr Adam Howard Moody FCCA (Senior Statutory Auditor)  
for and on behalf of Raffingers  
19-20 Bourne Court  
Southend Road  
Woodford Green  
Essex  
IG8 8HD

24 January 2017

**RUBYSEA LIMITED (REGISTERED NUMBER: 05890142)**

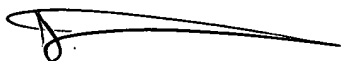
**ABBREVIATED BALANCE SHEET**

**30 April 2016**

	Notes	2016 £	2015 £
<b>CURRENT ASSETS</b>			
Debtors		-	1,225,416
<b>CREDITORS</b>			
Amounts falling due within one year		-	85,877
<b>NET CURRENT ASSETS</b>		-	1,139,539
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		-	1,139,539
<b>CAPITAL AND RESERVES</b>			
Called up share capital	2	2	2
Share premium		10,798	10,798
Profit and loss account		(10,800)	1,128,739
<b>SHAREHOLDER FUNDS</b>		-	1,139,539

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 17 January 2017 and were signed on its behalf by:



Mr B W Ritchie - Director

The notes form part of these abbreviated accounts

**RUBYSEA LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**for the year ended 30 April 2016**

**1. ACCOUNTING POLICIES**

**Going concern**

The directors have a reasonable expectation that the company and the group have adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis in preparing financial statements.

**Accounting convention**

The financial statements have been prepared under the historical cost convention.

They have been drawn up to comply with applicable United Kingdom accounting standards, which have been applied consistently throughout the current and previous year.

**Cash flow statement**

The directors have taken advantage of the exemption in FRS 1 "Cash Flow Statements" (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is wholly-owned and its parent publishes consolidated financial statements.

**Turnover**

Turnover comprises income in relation to the sale of properties and is recognised on the point of completion and originated in the United Kingdom.

**Taxation**

Current tax, including UK corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Rental income**

Rental income is measured at the fair value of the consideration received or receivable on an accruals basis and is stated net of discounts and VAT.

**2. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
10,000	Ordinary	0.01p	1	1
3,739	Ordinary A	0.01p	1	1
			<hr/>	<hr/>
			2	2
			<hr/>	<hr/>

All shares rank pari passu.