

100850/15

Registered number: 07442776

**RUBY MOON DESIGN COMMUNITY INTEREST COMPANY
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2019**



Ruby Moon Design Community Interest Company
Unaudited Financial Statements
For The Year Ended 30 November 2019

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**Ruby Moon Design Community Interest Company
Accountant's Report
For The Year Ended 30 November 2019**

Chartered Accountant's report to the directors on the preparation of the unaudited statutory accounts of Ruby Moon Design Community Interest Company For The Year Ended 30 November 2019

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Ruby Moon Design Community Interest Company For The Year Ended 30 November 2019 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the directors of Ruby Moon Design Community Interest Company, as a body, in accordance with the terms of our engagement letter dated 15 July 2016. Our work has been undertaken solely to prepare for your approval the accounts of Ruby Moon Design Community Interest Company and state those matters that we have agreed to state to the directors of Ruby Moon Design Community Interest Company, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Ruby Moon Design Community Interest Company and its directors, as a body, for our work or for this report.

It is your duty to ensure that Ruby Moon Design Community Interest Company has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Ruby Moon Design Community Interest Company. You consider that Ruby Moon Design Community Interest Company is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of Ruby Moon Design Community Interest Company. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



13 Nov 2020

JAC Accountancy Solutions Limited
ICAEW

108 Bond Street
Macclesfield
SK11 6QR

Ruby Moon Design Community Interest Company
Balance Sheet
As at 30 November 2019

Registered number: 07442776

		2019		2018	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		171		-
			171		-
CURRENT ASSETS					
Stocks	4	8,759		15,293	
Cash at bank and in hand		538		-	
		9,297		15,293	
Creditors: Amounts Falling Due Within One Year	5	(23,177)		(19,741)	
NET CURRENT ASSETS (LIABILITIES)			(13,880)		(4,448)
TOTAL ASSETS LESS CURRENT LIABILITIES			(13,709)		(4,448)
Creditors: Amounts Falling Due After More Than One Year	6		(27,572)		(27,572)
NET LIABILITIES			(41,281)		(32,020)
Profit and Loss Account			(41,281)		(32,020)
SHAREHOLDERS' FUNDS			(41,281)		(32,020)

Ruby Moon Design Community Interest Company
Balance Sheet (continued)
As at 30 November 2019

For the year ending 30 November 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board



Ms Jo-Anne Godden

Director

Date
13 Nov 2020

The notes on pages 4 to 5 form part of these financial statements.

Ruby Moon Design Community Interest Company
Notes to the Financial Statements
For The Year Ended 30 November 2019

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

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

Computer Equipment	33 1/3% Straight Line
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1.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

1.5. Foreign Currencies

Monetary 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 ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 22 (2018: 3)

Ruby Moon Design Community Interest Company
Notes to the Financial Statements (continued)
For The Year Ended 30 November 2019

3. Tangible Assets

	Computer Equipment £
Cost	
As at 1 December 2018	-
Additions	256
As at 30 November 2019	256
Depreciation	
As at 1 December 2018	-
Provided during the period	85
As at 30 November 2019	85
Net Book Value	
As at 30 November 2019	171
As at 1 December 2018	-

4. Stocks

	2019	2018
	£	£
Stock - materials	8,759	15,293
	8,759	15,293

5. Creditors: Amounts Falling Due Within One Year

	2019	2018
	£	£
Trade creditors	1,392	-
Bank loans and overdrafts	244	-
Other creditors	21,541	19,741
	23,177	19,741

6. Creditors: Amounts Falling Due After More Than One Year

	2019	2018
	£	£
Other creditors	12,572	12,572
Other loans	15,000	15,000
	27,572	27,572

7. General Information

Ruby Moon Design Community Interest Company is a private company, limited by guarantee, incorporated in England & Wales, registered number 07442776. The registered office is 8, Dean Street, Brighton, East Sussex, BN1 3EG.

CIC 34

Community Interest Company Report

For official use
(Please leave blank)

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Please
complete in
typescript, or
in bold black
capitals.

Company Name in
full

RUBYMOON DESIGN CIC

Company Number

07442776

Year Ending

31st NOVEMBER 2019

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005. For further guidance see chapter 8 of the Regulator's guidance notes and the alternate example provided for a more complex company with more detailed notes.

PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT

In the space provided below, please insert a general account of the company's activities in the financial year to which the report relates, including a fair and accurate description of how they have benefited the community, or section of the community, which the company is intended to serve.

RubyMoon Design CIC continued to sell a swimwear collection and with the proceeds of the sales made loans to women entrepreneurs via lendwithcare.org. The loans provide women living areas of poverty with capital to start a business and provide an income for themselves and their families.

During this accounting period new loans were made to 34 new individuals and the value of the loans was £15 per loan, with an additional £31.50 donated to CARE International. Total value of new loans was £510 and the monies repaid from existing loans made in previous years was re-invested and remains invested, approximately 37 additional continual loans.

For full information see <http://www.lendwithcare.org/profile/index/850>

(If applicable, please just state "A social audit report covering these points is attached").

(Please continue on separate continuation sheet if necessary.)

PART 2 – CONSULTATION WITH STAKEHOLDERS – Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action, if any, has the company taken in response to feedback from its consultations? If there has been no consultation, this should be made clear.

Board Meetings held on Dec 2nd 2018 and July 8th 2019

(If applicable, please just state "A social audit report covering these points is attached").

PART 3 – DIRECTORS' REMUNERATION – if you have provided full details in your accounts you need not reproduce it here. Please clearly identify the information within the accounts and confirm that, "There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed" (See example with full notes). If no remuneration was received you must state that "no remuneration was received" below.

Remuneration by PAYE was received by one Director- Jo-Anne Godden and is outlined in the accounts. There were no other transactions or arrangements in connection with the remuneration of Directors, or compensation for a Directors loss of office, which require to be disclosed.

PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION – Please insert full details of any transfers of assets other than for full consideration e.g. Donations to outside bodies. If this does not apply you must state that "no transfer of assets other than for full consideration has been made" below.

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No transfers of assets other than for full consideration has been made below

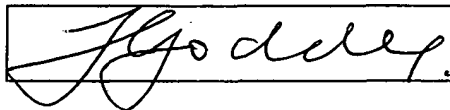
(Please continue on separate continuation sheet if necessary.)

(N.B. Please enclose a cheque for £15 payable to Companies House)

PART 5 – SIGNATORY

The original report must be signed by a director or secretary of the company

Signed



Date

10/11/20

Office held (tick as appropriate)



Director



Secretary

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

Jo-Anne Godden

8 Dean St

Brighton

BN13EG

Telephone 07502382534

DX Number

DX Exchange

When you have completed and signed the form, please send it to the Registrar of Companies at:

For companies registered in England and Wales: Companies House, Crown Way, Cardiff, CF14 3UZ
DX 33050 Cardiff

For companies registered in Scotland: Companies House, 4th Floor, Edinburgh Quay 2, 139
Fountainbridge, Edinburgh, EH3 9FF DX 235 Edinburgh or LP – 4 Edinburgh 2

For companies registered in Northern Ireland: Companies House, 2nd Floor, The Linenhall, 32-38
Linenhall Street, Belfast, BT2 8BG