

Unaudited Financial Statements for the Year Ended 30 September 2016

for

Blue City Investments Ltd

Allen Mills Howard & Co
Chartered Certified Accountants
Library Chambers
48 Union Street
Hyde
Cheshire
SK14 1ND

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for the Year Ended 30 September 2016**

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Blue City Investments Ltd
Company Information
for the Year Ended 30 September 2016

Directors:

Mr M Akin
Mr N A Hindle
Mr D Kingham

Registered office:

Library Chambers
48 Union Street
Hyde
Cheshire
SK14 1ND

Registered number:

08704207 (England and Wales)

Accountants:

Allen Mills Howard & Co
Chartered Certified Accountants
Library Chambers
48 Union Street
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SK14 1ND

**Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Blue City Investments Ltd**

The following reproduces the text of the report prepared for the directors and members in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Profit and Loss Account and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Blue City Investments Ltd for the year ended 30 September 2016 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 us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of Blue City Investments Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Blue City Investments Ltd and state those matters that we have agreed to state to the Board of Directors of Blue City Investments Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Blue City Investments Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Blue City Investments Ltd. You consider that Blue City Investments Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Blue City Investments Ltd. 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 statutory financial statements.

Allen Mills Howard & Co
Chartered Certified Accountants
Library Chambers
48 Union Street
Hyde
Cheshire
SK14 1ND

29 June 2017

Blue City Investments Ltd (Registered number: 08704207)

**Balance Sheet
30 September 2016**

| | Notes | 2016 £ | 2015 £ |
|--|-------|---------------|---------------|
| Current assets | | | |
| Stocks | | 9,441 | 42,000 |
| Debtors | 2 | - | 63 |
| Cash at bank | | <u>24,075</u> | <u>2,747</u> |
| | | 33,516 | 44,810 |
| Creditors | | | |
| Amounts falling due within one year | 3 | <u>33,336</u> | <u>45,054</u> |
| Net current assets/(liabilities) | | <u>180</u> | <u>(244)</u> |
| Total assets less current liabilities | | <u>180</u> | <u>(244)</u> |
| Capital and reserves | | | |
| Called up share capital | 5 | 6 | 6 |
| Profit and loss account | 6 | <u>174</u> | <u>(250)</u> |
| Shareholders' funds | | <u>180</u> | <u>(244)</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 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.

The financial statements were approved by the Board of Directors on 29 June 2017 and were signed on its behalf by:

Mr M Akin - Director

**Notes to the Financial Statements
for the Year Ended 30 September 2016**

1. Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. Debtors: amounts falling due within one year

| | 2016 | 2015 |
|---------------|-------------|-------------|
| | £ | £ |
| Other debtors | <u>-</u> | <u>63</u> |

3. Creditors: amounts falling due within one year

| | 2016 | 2015 |
|------------------------------|----------------------|----------------------|
| | £ | £ |
| Taxation and social security | 1,019 | - |
| Other creditors | <u>32,317</u> | <u>45,054</u> |
| | <u><u>33,336</u></u> | <u><u>45,054</u></u> |

4. Deferred tax

| | £ |
|---|-----------------|
| Balance at 1 October 2015 | (63) |
| Charge to Profit and Loss Account during year | <u>63</u> |
| Balance at 30 September 2016 | <u><u>-</u></u> |

5. Called up share capital

Allotted, issued and fully paid:

| Number: | Class: | Nominal value: | 2016 | 2015 |
|----------------|---------------|-----------------------|-----------------|-----------------|
| | | | £ | £ |
| 6 | Ordinary | £1 | <u><u>6</u></u> | <u><u>6</u></u> |

Blue City Investments Ltd (Registered number: 08704207)

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2016**

6. Reserves

| | Profit and loss account £ |
|----------------------|--|
| At 1 October 2015 | (250) |
| Profit for the year | 4,324 |
| Dividends | <u>(3,900)</u> |
| At 30 September 2016 | <u>174</u> |

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.