REGISTERED NUMBER: 11794821 (England and Wales)

ROOM C MERCHANDISE LTD

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2021

Christiansons Ltd
Chartered Certified Accountants
Sterling House
Fulbourne Road
Walthamstow
London
E17 4EE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021

ROOM C MERCHANDISE LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2021

DIRECTOR:	Ms S Vendraminetto
SECRETARY:	Ms S Vendraminetto
REGISTERED OFFICE:	43 Copers Cope Road Flat 9 April Court Beckenham BR3 1NJ
REGISTERED NUMBER:	11794821 (England and Wales)
ACCOUNTANTS:	Christiansons Ltd Chartered Certified Accountants Sterling House Fulbourne Road Walthamstow London E17 4EE

BALANCE SHEET
31 JANUARY 2021

	Notes	31.1.21 £	31.1.21 £	31.1.20 £	31.1.20 £
FIXED ASSETS					
Tangible assets	4		2,089		3,146
CURRENT ASSETS					
Stocks	5	16,192		-	
Debtors	6	9,198		1,500	
Cash at bank and in hand		11,820		9,979	
		37,210		11,479	
CREDITORS					
Amounts falling due within one year	7	33,571		31,397	
NET CURRENT ASSETS/(LIABILITIES)			3,639		(19,918)
TOTAL ASSETS LESS CURRENT LIABILITIES			5,728		(16,772)
CREDITORS					
Amounts falling due after more than one year	8		25,000		-
NET LIABILITIES			(19,272)		(16,772)
CAPITAL AND RESERVES					
Called up share capital	10		100		-
Retained earnings	11		(19,372)		(16,772)
SHAREHOLDERS' FUNDS			(19,272)		(16,772)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) 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.

BALANCE SHEET - continued
31 JANUARY 2021

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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

The financial statements were approved by the director and authorised for issue on 11 June 2021 and were signed by:

Ms S Vendraminetto - Director

1. STATUTORY INFORMATION

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

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 20% on reducing balance

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

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2020 - 1) .

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 February 2020	
and 31 January 2021	3,264
DEPRECIATION	
At 1 February 2020	118
Charge for year	1,057
At 31 January 2021	1,175
NET BOOK VALUE	
At 31 January 2021	2,089
At 31 January 2020	3,146

5. STOCKS

	31.1.21 £	31.1.20 £
Stocks	16,192	-

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.21 £	31.1.20 £
Other debtors - Amuni	7,698	-
Other debtors - rent deposit	1,500	1,500
	9,198	1,500

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.21 £	31.1.20 £
Bank loans and overdrafts (see note 9)	4,188	2,013
Trade creditors	1,433	-
Social security and other taxes	321	82
VAT	3,059	1,381
Other creditors	3,089	5,878
Directors' current accounts	21,481	22,043
	33,571	31,397

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.1.21	31.1.20
	£	£
Bank loans (see note 9)	25,000	-
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	25,000	-

9. LOANS

An analysis of the maturity of loans is given below:

	31.1.21	31.1.20
	£	£
Amounts falling due within one year or on demand:		
Bank overdrafts	4,188	2,013
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	25,000	-

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.1.21	31.1.20
			£	£
100	Ordinary	£1	100	-

11. RESERVES

	Retained earnings
	£
At 1 February 2020	(16,772)
Deficit for the year	(2,600)
At 31 January 2021	(19,372)

12. RELATED PARTY DISCLOSURES

During the year, the company paid for stock for Amuni Limited a company controlled by Ms S Vendraminetto.The total amount owed to Room C Merchandise Limited from Amuni Limited is £7,698.11.

13. ULTIMATE CONTROLLING PARTY

The director, Ms S Vendraminetto, controls the company by virtue of her 100% holding in the issued ordinary share capital.