

# Continuum Blue Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2016

bdhc Chartered Accountants  
11 Moor Street  
Chepstow  
Monmouthshire  
NP16 5DD

**Continuum Blue Limited**  
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited  
Statutory Accounts of  
Continuum Blue Limited  
for the Year Ended 30 September 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Continuum Blue Limited for the year ended 30 September 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm 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 [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of Continuum Blue Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Continuum Blue Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Continuum Blue Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Continuum Blue Limited 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 of Continuum Blue Limited. You consider that Continuum Blue Limited 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 accounts of Continuum Blue Limited. 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 accounts.

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bdhc Chartered Accountants  
11 Moor Street  
Chepstow  
Monmouthshire  
NP16 5DD  
31 May 2017

**Continuum Blue Limited**  
**(Registration number: 05008417)**  
**Abbreviated Balance Sheet at 30 September 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Intangible fixed assets		552	-
Tangible fixed assets		<u>60,742</u>	<u>70,258</u>
		<u>61,294</u>	<u>70,258</u>
<b>Current assets</b>			
Stocks		6,820	-
Debtors		23,128	89,866
Cash at bank and in hand		<u>311,511</u>	<u>161,157</u>
		341,459	251,023
Creditors: Amounts falling due within one year		<u>(31,997)</u>	<u>(42,389)</u>
Net current assets		<u>309,462</u>	<u>208,634</u>
Net assets		<u>370,756</u>	<u>278,892</u>
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	501	501
Revaluation reserve		499	499
Profit and loss account		<u>369,756</u>	<u>277,892</u>
Shareholders' funds		<u>370,756</u>	<u>278,892</u>

For the year ending 30 September 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 31 May 2017

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Dr M Yeoman  
Director

The notes on pages 3 to 4 form an integral part of these financial statements.  
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**Continuum Blue Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 September 2016**  
**..... continued**

**I Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Amortisation**

Intangible asset, being the amount paid for the acquisition of a trademark in 2016.

<b>Asset class</b>	<b>Amortisation method and rate</b>
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Trademark	5 years straight line
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**Depreciation**

Depreciation is provided on tangible assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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Plant and machinery	25% on reducing balance
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Fixtures and fittings	25% on reducing balance
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Office equipment	25% on reducing balance
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**Research and development**

Research and development expenditure is written off as incurred.

**Work in progress**

Work in progress is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

**Continuum Blue Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 September 2016**  
..... continued

**2 Fixed assets**

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 October 2015	-	178,356	178,356
Additions	690	1,987	2,677
At 30 September 2016	690	180,343	181,033
<b>Depreciation</b>			
At 1 October 2015	-	108,098	108,098
Charge for the year	138	11,503	11,641
At 30 September 2016	138	119,601	119,739
<b>Net book value</b>			
At 30 September 2016	552	60,742	61,294
At 30 September 2015	-	70,258	70,258

**3 Share capital**

**Allotted, called up and fully paid shares**

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	501	501	501	501

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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.