

**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 JANUARY 2013**  
**FOR**  
**BLUEWHALE LIMITED**



**BLUEWHALE LIMITED (REGISTERED NUMBER: 06721924)**

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**for the Year Ended 31 January 2013**

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**BLUEWHALE LIMITED**

**COMPANY INFORMATION**  
**for the Year Ended 31 January 2013**

**DIRECTORS:** E Avgousti  
Mrs N Avgousti

**SECRETARY:** Mrs N Avgousti

**REGISTERED OFFICE:** 573 Chester Road  
Sutton Coldfield  
West Midlands  
B73 5HU

**REGISTERED NUMBER:** 06721924 (England and Wales)

**ACCOUNTANTS:** A K Papadamou & Co  
Chartered Accountants  
573 Chester Road  
Sutton Coldfield  
West Midlands  
B73 5HU

**BANKERS:** Bank of Cyprus UK  
PO Box 17484  
London  
N14 5WH



**BLUEWHALE LIMITED (REGISTERED NUMBER: 06721924)****ABBREVIATED BALANCE SHEET****31 January 2013**

	Notes	2013 £	£	2012 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		3,298		1,809
<b>CURRENT ASSETS</b>					
Stocks		2,076		2,148	
Debtors		2,941		2,525	
Cash at bank and in hand		<u>24,921</u>		<u>25,405</u>	
		29,938		30,078	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>23,764</u>		<u>25,969</u>	
<b>NET CURRENT ASSETS</b>			<u>6,174</u>		<u>4,109</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>9,472</u>		<u>5,918</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		1,000		1,000
Profit and loss account			<u>8,472</u>		<u>4,918</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>9,472</u>		<u>5,918</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and
- (a) 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
- (b) 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.

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 14 October 2013 and were signed on its behalf by:

Mrs N Avgousti - Director





**BLUEWHALE LIMITED (REGISTERED NUMBER: 06721924)****NOTES TO THE ABBREVIATED ACCOUNTS  
for the Year Ended 31 January 2013****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 April 2008).

**Turnover**

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

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 February 2012	3,083
Additions	<u>2,588</u>
At 31 January 2013	<u>5,671</u>
<b>DEPRECIATION</b>	
At 1 February 2012	1,274
Charge for year	<u>1,099</u>
At 31 January 2013	<u>2,373</u>
<b>NET BOOK VALUE</b>	
At 31 January 2013	<u>3,298</u>
At 31 January 2012	<u>1,809</u>

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
1,000	Ordinary	1	<u>1,000</u>	<u>1,000</u>



**BLUEWHALE LIMITED (REGISTERED NUMBER: 06721924)****NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**for the Year Ended 31 January 2013****4. TRANSACTIONS WITH DIRECTORS**

The following loans to directors subsisted during the years ended 31 January 2013 and 31 January 2012:

	2013	2012
	£	£
<b>Mrs N Avgousti</b>		
Balance outstanding at start of year	(161)	(408)
Amounts advanced	18,552	23,647
Amounts repaid	(18,400)	(23,400)
Balance outstanding at end of year	<u>(9)</u>	<u>(161)</u>
<b>E Avgousti</b>		
Balance outstanding at start of year	(160)	(408)
Amounts advanced	18,552	23,648
Amounts repaid	(18,400)	(23,400)
Balance outstanding at end of year	<u>(8)</u>	<u>(160)</u>

**5. ULTIMATE CONTROLLING PARTY**

The company is under the direct control of Mr E and Mrs N Avgousti, company directors.



**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS**  
**ON THE UNAUDITED FINANCIAL STATEMENTS OF**  
**BLUEWHALE LIMITED**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bluewhale Limited for the year ended 31 January 2013 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 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 Bluewhale Limited, 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 Bluewhale Limited and state those matters that we have agreed to state to the Board of Directors of Bluewhale Limited, 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 the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Bluewhale Limited 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 Bluewhale Limited. You consider that Bluewhale 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 financial statements of Bluewhale 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 financial statements.

A K Papadamou & Co  
Chartered Accountants  
573 Chester Road  
Sutton Coldfield

West Midlands  
B73 5HU

This page does not form part of the abbreviated accounts

14 October 2013

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