

**BLUE OCEAN WAVES CENTRE LTD
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

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ANNUAL REPORT AND UNAUDITED ACCOUNTS
CONTENTS**

	Page
Company information	3
Director's report	4
Income statement	5
Statement of financial position	6
Notes to the accounts	7
Detailed profit and loss account	8

**BLUE OCEAN WAVES CENTRE LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2023**

Director	Maria Antonia Jolene Dias
Company Number	13698561 (England and Wales)
Registered Office	27 OLD GLOUCESTER STREET LONDON WC1N 3AX UNITED KINGDOM
Accountants	M&M Chartered Accountants 152-160 Kemp House London EC1V 2NX

**BLUE OCEAN WAVES CENTRE LTD
(COMPANY NO: 13698561 ENGLAND AND WALES)
DIRECTOR'S REPORT**

The director presents her report and accounts for the year ended 31 October 2023.

Directors

Maria Antonia Jolene Dias held office during the whole of the period.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

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Maria Antonia Jolene Dias
Director

Approved by the board on: 13 November 2023

BLUE OCEAN WAVES CENTRE LTD
INCOME STATEMENT
FOR THE YEAR ENDED 31 OCTOBER 2023

	2023	2022
	£	£
Turnover	3,394	10,011
Administrative expenses	(4,531)	(11,360)
Operating loss	(1,137)	(1,349)
Loss on ordinary activities before taxation	(1,137)	(1,349)
Tax on loss on ordinary activities	-	-
Loss for the financial year	(1,137)	(1,349)

BLUE OCEAN WAVES CENTRE LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 OCTOBER 2023

	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		4,795	4,477
Creditors: amounts falling due within one year	4	(7,281)	(5,826)
Net current liabilities		<u>(2,486)</u>	<u>(1,349)</u>
Net liabilities		<u>(2,486)</u>	<u>(1,349)</u>
Reserves	5		
Profit and loss account		(2,486)	(1,349)
Members' funds		<u>(2,486)</u>	<u>(1,349)</u>

For the year ending 31 October 2023 the company was entitled to exemption from audit 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 her 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board and authorised for issue on 13 November 2023 and were signed on its behalf by

Maria Antonia Jolene Dias
 Director

Company Registration No. 13698561

BLUE OCEAN WAVES CENTRE LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2023

1 Statutory information

BLUE OCEAN WAVES CENTRE LTD is a private company, limited by guarantee, registered in England and Wales, registration number 13698561. The registered office is 27 OLD GLOUCESTER STREET, LONDON, WC1N 3AX, UNITED KINGDOM.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

4 Creditors: amounts falling due within one year

	2023	2022
	£	£
Loans from directors	7,131	5,676
Accruals	150	150
	<u>7,281</u>	<u>5,826</u>

5 Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £10.

6 Average number of employees

During the year the average number of employees was 1 (2022: 1).

BLUE OCEAN WAVES CENTRE LTD
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 OCTOBER 2023

This schedule does not form part of the statutory accounts.

	2023	2022
	£	£
Turnover		
Sales	3,394	10,011
Administrative expenses		
Wages and salaries	-	3,755
Travel and subsistence	362	108
Rent	1,018	4,956
Cleaning	128	240
Telephone and fax	359	372
Stationery and printing	218	-
Bank charges	-	27
Insurance	297	194
Equipment expensed	-	356
Sundry expenses	264	975
Accountancy fees	200	330
Consultancy fees	1,685	47
	4,531	11,360
Operating loss	(1,137)	(1,349)
Loss on ordinary activities before taxation	(1,137)	(1,349)