Registration number: 07051667

Red and Yellow Ltd

Unaudited Abbreviated Accounts

for the Period from 1 November 2013 to 31 December 2014

Tahas
Certified Accountants & Tax Advisors
Suite 2
4 Town Quay Wharaf
Barking
Essex
IG11 7BZ

Red and Yellow Ltd
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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 6) have been prepared.

Chartered Certified Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory Accounts of Red and Yellow Ltd for the Period Ended 31 December 2014

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Red and Yellow Ltd for the period ended 31 December 2014 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html.

This report is made solely to the Board of Directors of Red and Yellow Ltd, 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 Red and Yellow Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Red and Yellow Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Red and Yellow Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Red and Yellow Ltd. You consider that Red and Yellow Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Red and Yellow 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 accounts.

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Date:.....

Red and Yellow Ltd
(Registration number: 07051667)
Abbreviated Balance Sheet at 31 December 2014

	Note	31 December 2014 £	31 October 2013 £
Fixed assets			
Tangible fixed assets		12,957	11,080
Investments		32,246	17,462
		45,203	28,542
Current assets			
Debtors		218,842	126,277
Cash at bank and in hand		67,838	62,727
		286,680	189,004
Creditors: Amounts falling due within one year		(171,650)	(230,600)
Net current assets/(liabilities)		115,030	(41,596)
Total assets less current liabilities		160,233	(13,054)
Creditors: Amounts falling due after more than one year		(2,286,397)	(1,037,113)
Net liabilities		(2,126,164)	(1,050,167)
Capital and reserves			
Called up share capital	3	12,331	12,329
Share premium account		622,752	622,752
Profit and loss account		(2,761,247)	(1,685,248)
Shareholders' deficit		(2,126,164)	(1,050,167)

For the year ending 31 December 2014 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 directors acknowledge their 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 Board on 30 September 2015 and signed on its behalf by:

The notes on pages 4 to 6 form an integral part of these financial statements.

.....
Mr David Charles Boulter
Director

The notes on pages 4 to 6 form an integral part of these financial statements.

1 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 April 2008).

Going concern

The financial statements have been prepared on a going concern basis. Due to the nature of the business the consultancy services provided by the company to its subsidiaries are not chargeable until a later date. The directors consider that the company has enough sources of finance to operate the company until the consultancy fees become chargeable.

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

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

Asset class	Depreciation method and rate
Fixtures & fittings	50% on reducing balance
Office equipment	50% on reducing balance

Fixed asset investments

Fixed asset investments are stated at historical cost less provision for any diminution in value.

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.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets £	Investments £	Total £
Cost			
At 1 November 2013	29,824	17,462	47,286
Additions	14,835	14,784	29,619
At 31 December 2014	44,659	32,246	76,905
Depreciation			
At 1 November 2013	18,744	-	18,744
Charge for the period	12,958	-	12,958
At 31 December 2014	31,702	-	31,702
Net book value			
At 31 December 2014	12,957	32,246	45,203
At 31 October 2013	11,080	17,462	28,542

Details of undertakings

Details of the investments in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held	Principal activity
Subsidiary undertakings				
Red & Yellow Campus Ltd		Ordinary	71%	Development of a specialist dementia campus.
Red & Yellow Memory Services Ltd		Ordinary	56%	Specialists medical practice activities
Red & Yellow Academy Ltd		Ordinary	100%	Non Trading
Red & Yellow Media Ltd		Ordinary	100%	Non Trading
Red & Yellow Digital Ltd		Ordinary	100%	Non Trading
R&Y NL Ltd		Ordinary	100%	Development of a specialist dementia campus.
Popes Manor Ltd		Ordinary	100%	Non trading
R&Y NL Management Ltd		Ordinary	100%	Non trading

3 Share capital

Allotted, called up and fully paid shares

	31 December 2014		31 October 2013	
	No.	£	No.	£
Ordinary shares of £0.01 each	1,160,958	11,610	1,160,779	11,608
A Ordinary shares of £0.01 each	72,140	721	72,140	721
	1,233,098	12,331	1,232,919	12,329

4 Control

The company is controlled by Dr B Miremadi & Mr D C Boulter.

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.