

**BLUEMOOSE BOOKS LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER
2020**

Bluemoose Books Ltd
Unaudited Financial Statements
For The Year Ended 31 October 2020

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Bluemoose Books Ltd
Balance Sheet
As at 31 October 2020

Registered number: 5628192

		2020		2019	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		906		1,208
			<u>906</u>		<u>1,208</u>
CURRENT ASSETS					
Stocks	4	32,585		44,462	
Debtors	5	12,680		8,400	
Cash at bank and in hand		11,809		9,958	
		<u>57,074</u>		<u>62,820</u>	
Creditors: Amounts Falling Due Within One Year	6	(73,406)		(74,642)	
		<u>(73,406)</u>		<u>(74,642)</u>	
NET CURRENT ASSETS (LIABILITIES)			(16,332)		(11,822)
			<u>(16,332)</u>		<u>(11,822)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(15,426)		(10,614)
			<u>(15,426)</u>		<u>(10,614)</u>
NET LIABILITIES			(15,426)		(10,614)
			<u>(15,426)</u>		<u>(10,614)</u>
CAPITAL AND RESERVES					
Called up share capital	7		2		2
Profit and Loss Account			(15,428)		(10,616)
			<u>(15,428)</u>		<u>(10,616)</u>
SHAREHOLDERS' FUNDS			(15,426)		(10,614)
			<u>(15,426)</u>		<u>(10,614)</u>

Bluemoose Books Ltd
Balance Sheet (continued)
As at 31 October 2020

For the year ending 31 October 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Kevin Duffy

Director

16th July 2021

The notes on pages 3 to 5 form part of these financial statements.

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Going Concern Disclosure

The directors have not identified any material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern.

1.3. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	25%
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1.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2019: 2)

Bluemoose Books Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 October 2020

3. Tangible Assets

	Computer Equipment £
Cost	
As at 1 November 2019	3,514
Additions	-
As at 31 October 2020	<u>3,514</u>
Depreciation	
As at 1 November 2019	2,306
Provided during the period	302
As at 31 October 2020	<u>2,608</u>
Net Book Value	
As at 31 October 2020	<u>906</u>
As at 1 November 2019	<u>1,208</u>

4. Stocks

	2020 £	2019 £
Stock - finished goods	32,585	44,462
	<u>32,585</u>	<u>44,462</u>

5. Debtors

	2020 £	2019 £
Due within one year		
Trade debtors	12,680	8,400
	<u>12,680</u>	<u>8,400</u>

6. Creditors: Amounts Falling Due Within One Year

	2020 £	2019 £
Trade creditors	-	7,200
Accruals and deferred income	840	840
Directors' loan accounts	72,566	66,602
	<u>73,406</u>	<u>74,642</u>

Bluemoose Books Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 October 2020

7. Share Capital

	2020	2019
Allotted, Called up and fully paid	<u>2</u>	<u>2</u>

8. General Information

Bluemoose Books Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 5628192 . The registered office is 25 Sackville Street, Hebden Bridge, West Yorkshire, HX7 7DJ.

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.