

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

FOR

BLUE LEMON CONSULTING LTD

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FOR THE YEAR ENDED 31 JULY 2023

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BLUE LEMON CONSULTING LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2023

DIRECTOR: A Khiroya

REGISTERED OFFICE: 5 Jardine House
Harrovia Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

REGISTERED NUMBER: 07692635 (England and Wales)

ACCOUNTANTS: David Simon Limited
Chartered Certified Accountants
5 Jardine House
Harrovia Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

STATEMENT OF FINANCIAL POSITION**31 JULY 2023**

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		1,007		1,626
CURRENT ASSETS					
Debtors	5	19,051		24,360	
Cash at bank		<u>362,993</u>		<u>351,988</u>	
		382,044		376,348	
CREDITORS					
Amounts falling due within one year	6	<u>140,658</u>		<u>193,567</u>	
NET CURRENT ASSETS			241,386		182,781
TOTAL ASSETS LESS CURRENT LIABILITIES			242,393		184,407
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>242,293</u>		<u>184,307</u>
SHAREHOLDERS' FUNDS			242,393		184,407

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 25 April 2024 and were signed by:

A Khiroya - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

1. STATUTORY INFORMATION

Blue Lemon Consulting Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents net invoiced value of services rendered, 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.

Plant and machinery etc - 25% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2022 - 1).

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 August 2022 and 31 July 2023	<u>2,473</u>
DEPRECIATION	
At 1 August 2022	847
Charge for year	619
At 31 July 2023	<u>1,466</u>
NET BOOK VALUE	
At 31 July 2023	<u>1,007</u>
At 31 July 2022	<u>1,626</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	<u>19,051</u>	<u>24,360</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	1,830	-
Taxation and social security	19,967	21,389
Other creditors	118,861	172,178
	<u>140,658</u>	<u>193,567</u>

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.