

**REGISTERED NUMBER: 08355657 (England and Wales)**

**Unaudited Financial Statements**  
**for the Year Ended 31 March 2019**  
**for**  
**Blue A Ltd**

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**for the Year Ended 31 March 2019**

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**Blue A Ltd**  
**Company Information**  
**for the Year Ended 31 March 2019**

**DIRECTOR:** D Lukaszewski

**SECRETARY:**

**REGISTERED OFFICE:** Unit N  
100 Cecil Street  
Watford  
WD24 5AF

**REGISTERED NUMBER:** 08355657 (England and Wales)

**ACCOUNTANTS:** PPK Accountants Limited  
Sandhurst House  
297 Yorktown Road  
Sandhurst  
Berkshire  
GU47 0QA

**Balance Sheet**  
**31 March 2019**

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		113,084		117,457
<b>CURRENT ASSETS</b>					
Debtors	5	133,929		105,384	
Cash at bank and in hand		<u>93,807</u>		<u>88,139</u>	
		227,736		193,523	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>237,054</u>		<u>240,938</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(9,318)</u>		<u>(47,415)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>103,766</u>		<u>70,042</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1		1
Retained earnings			<u>103,765</u>		<u>70,041</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>103,766</u>		<u>70,042</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 10 July 2019 and were signed by:

D Lukaszewski - Director

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2019**

**1. STATUTORY INFORMATION**

Blue A 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.

The financial statements have been prepared on the going concern basis.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**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	- 20% on cost
Motor vehicles	- 20% 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 balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Hire purchase and leasing commitments**

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

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

**2. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2018 - 20 ).

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2018	49,740	130,522	2,049	182,311
Additions	11,561	22,150	2,391	36,102
Disposals	(14,008)	-	-	(14,008)
At 31 March 2019	<u>47,293</u>	<u>152,672</u>	<u>4,440</u>	<u>204,405</u>
<b>DEPRECIATION</b>				
At 1 April 2018	19,597	44,310	947	64,854
Charge for year	6,744	27,453	1,124	35,321
Eliminated on disposal	(7,402)	(1,452)	-	(8,854)
At 31 March 2019	<u>18,939</u>	<u>70,311</u>	<u>2,071</u>	<u>91,321</u>
<b>NET BOOK VALUE</b>				
At 31 March 2019	<u>28,354</u>	<u>82,361</u>	<u>2,369</u>	<u>113,084</u>
At 31 March 2018	<u>30,143</u>	<u>86,212</u>	<u>1,102</u>	<u>117,457</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade debtors	116,209	92,839
Other debtors	<u>17,720</u>	<u>12,545</u>
	<u>133,929</u>	<u>105,384</u>

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

	2019 £	2018 £
Hire purchase contracts	69,817	93,554
Trade creditors	62,138	32,910
Taxation and social security	101,430	92,841
Other creditors	<u>3,669</u>	<u>21,633</u>
	<u>237,054</u>	<u>240,938</u>

**7. ULTIMATE CONTROLLING PARTY**

The controlling party is D Lukaszewski.

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.