

REGISTERED NUMBER: 08355657 (England and Wales)

Unaudited Financial Statements
for the Year Ended 31 March 2018
for
Blue A Ltd

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for the Year Ended 31 March 2018

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Blue A Ltd
Company Information
for the Year Ended 31 March 2018

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

Blue A Ltd (Registered number: 08355657)

Balance Sheet
31 March 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	4		117,457		85,283
CURRENT ASSETS					
Debtors	5	105,384		61,371	
Cash at bank and in hand		<u>88,139</u>		<u>-</u>	
		193,523		61,371	
CREDITORS					
Amounts falling due within one year	6	<u>240,938</u>		<u>219,938</u>	
NET CURRENT LIABILITIES			<u>(47,415)</u>		<u>(158,567)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>70,042</u>		<u>(73,284)</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>70,041</u>		<u>(73,285)</u>
SHAREHOLDERS' FUNDS			<u>70,042</u>		<u>(73,284)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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 2 September 2018 and were signed by:

D Lukaszewski - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2018

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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

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.

Blue A Ltd (Registered number: 08355657)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 20 (2017 - 2) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2017	38,869	82,032	1,493	122,394
Additions	10,871	48,490	556	59,917
At 31 March 2018	49,740	130,522	2,049	182,311
DEPRECIATION				
At 1 April 2017	11,415	25,099	597	37,111
Charge for year	8,182	19,211	350	27,743
At 31 March 2018	19,597	44,310	947	64,854
NET BOOK VALUE				
At 31 March 2018	30,143	86,212	1,102	117,457
At 31 March 2017	27,454	56,933	896	85,283

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

	2018 £	2017 £
Trade debtors	92,839	40,906
Other debtors	12,545	20,465
	105,384	61,371

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

	2018 £	2017 £
Bank loans and overdrafts	-	53,244
Hire purchase contracts	93,554	25,542
Trade creditors	32,910	80,672
Taxation and social security	92,841	47,308
Other creditors	21,633	13,172
	240,938	219,938

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.