REGISTERED NUMBER: 08551823 (England and Wales)

Unaudited Financial Statements

for the Year Ended 30 September 2018

for

Bluespot Investments Limited

Contents of the Financial Statements
for the Year Ended 30 September 2018

Company Information
for the Year Ended 30 September 2018

DIRECTORS:	J Sumner Dr A Cooper
REGISTERED OFFICE:	Unit 500 Bretton Park Way Dewsbury WF12 9BS
REGISTERED NUMBER:	08551823 (England and Wales)
ACCOUNTANTS:	Lindley Adams Limited Chartered Accountants 28 Prescott Street Halifax West Yorkshire HX1 2LG

Statement of Financial Position
30 September 2018

	Notes	30.9.18 £	30.9.18 £	30.9.17 £	30.9.17 £
FIXED ASSETS					
Tangible assets	5		**165,927**		187,019
Investment property	6		**2,097,325**		1,772,811
			2,263,252		1,959,830
CURRENT ASSETS					
Debtors	7	**16,011**		1,848	
Cash at bank		**3,490**		1,116	
		19,501		2,964	
CREDITORS					
Amounts falling due within one year	8	**449,371**		450,583	
NET CURRENT LIABILITIES			**(429,870)**		(447,619)
TOTAL ASSETS LESS CURRENT LIABILITIES			**1,833,382**		1,512,211
CREDITORS					
Amounts falling due after more than one year	9		**(1,167,125)**		(878,392)
PROVISIONS FOR LIABILITIES			**(103,389)**		(117,429)
NET ASSETS			**562,868**		516,390
CAPITAL AND RESERVES					
Called up share capital			**100**		100
Fair value reserve	11		**495,198**		488,332
Retained earnings			**67,570**		27,958
SHAREHOLDERS' FUNDS			**562,868**		516,390

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 notes form part of these financial statements

continued...

Statement of Financial Position - continued
30 September 2018

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 Board of Directors on 6 February 2019 and were signed on its behalf by:

J Sumner - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 September 2018

1. **STATUTORY INFORMATION**

Bluespot Investments Limited 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.

2. **STATEMENT OF COMPLIANCE**

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.

3. **ACCOUNTING POLICIES**

Basis of preparing the financial statements
The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

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 - 10% on cost

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

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.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

4. **EMPLOYEES AND DIRECTORS**

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

continued...

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 October 2017	309,684
Additions	10,974
At 30 September 2018	320,658
DEPRECIATION	
At 1 October 2017	122,665
Charge for year	32,066
At 30 September 2018	154,731
NET BOOK VALUE	
At 30 September 2018	165,927
At 30 September 2017	187,019

6. INVESTMENT PROPERTY

	Total
	£
FAIR VALUE	
At 1 October 2017	1,772,811
Additions	336,791
Disposals	(6,021)
Revaluations	(6,256)
At 30 September 2018	2,097,325
NET BOOK VALUE	
At 30 September 2018	2,097,325
At 30 September 2017	1,772,811

Fair value at 30 September 2018 is represented by:

	£
Valuation in 2015	206,048
Valuation in 2016	180,253
Valuation in 2017	216,578
Valuation in 2018	(6,256)
Cost	1,500,702
	2,097,325

The investment properties were valued on an open market basis on 30 September 2018 by the directors .

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.18	30.9.17
	£	£
Trade debtors	9,067	-
Other debtors	6,944	1,848
	16,011	1,848

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.18	30.9.17
	£	£
Bank loans and overdrafts	81,403	65,482
Trade creditors	14,362	73
Taxation and social security	17,989	5,291
Other creditors	335,617	379,737
	449,371	450,583

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.9.18	30.9.17
	£	£
Bank loans	1,167,125	878,392

Amounts falling due in more than five years:

	30.9.18	30.9.17
Repayable by instalments		
Bank loans more 5 yr by instal	799,552	589,379

10. SECURED DEBTS

The following secured debts are included within creditors:

	30.9.18	30.9.17
	£	£
Bank loans	1,248,528	943,874

The bank loans are secured on the investment properties and the rents receivable thereon.

11. RESERVES

	Fair value reserve
	£
At 1 October 2017	488,332
Transfer between reserves	6,866
At 30 September 2018	495,198

The fair value reserve represents accumulated fair value adjustments to investment property net of deferred taxation.

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.