

Financial Statements for the Year Ended 31 May 2022

for

Bleu Blanc Red Ltd

Squires Worcester Limited T/A
Matthew Squire (AFA) & Company
5 Moor Street
Worcester
Worcestershire
WR1 3DB

**Contents of the Financial Statements
for the Year Ended 31 May 2022**

	Page
Company Information	1
Chartered Accountants' Report	2
Balance Sheet	3
Notes to the Financial Statements	5

Bleu Blanc Red Ltd
Company Information
for the Year Ended 31 May 2022

DIRECTOR: Miss C Equeter

REGISTERED OFFICE: 16 Best Park
Cranbrook
Exeter
Devon
EX5 7AG

REGISTERED NUMBER: 09028258 (England and Wales)

ACCOUNTANTS: Squires Worcester Limited T/A
Matthew Squire (AFA) & Company
5 Moor Street
Worcester
Worcestershire
WR1 3DB

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Bleu Blanc Red Ltd**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bleu Blanc Red Ltd for the year ended 31 May 2022 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Bleu Blanc Red Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Bleu Blanc Red Ltd and state those matters that we have agreed to state to the director of Bleu Blanc Red Ltd in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Bleu Blanc Red Ltd and its director for our work or for this report.

It is your duty to ensure that Bleu Blanc Red Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Bleu Blanc Red Ltd. You consider that Bleu Blanc Red Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Bleu Blanc Red Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Squires Worcester Limited T/A
Matthew Squire (AFA) & Company
5 Moor Street
Worcester
Worcestershire
WR1 3DB

27 January 2023

Bleu Blanc Red Ltd (Registered number: 09028258)

**Balance Sheet
31 May 2022**

	Notes	31.5.22 £	£	31.5.21 £	£
FIXED ASSETS					
Tangible assets	4		724		1,346
CURRENT ASSETS					
Stocks		3,500		-	
Debtors	5	1,198		9,771	
Prepayments and accrued income		189		192	
Cash at bank and in hand		<u>17,331</u>		<u>20,716</u>	
		22,218		30,679	
CREDITORS					
Amounts falling due within one year	6	<u>22,248</u>		<u>31,468</u>	
NET CURRENT LIABILITIES			<u>(30)</u>		<u>(789)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			694		557
PROVISIONS FOR LIABILITIES			<u>138</u>		<u>106</u>
NET ASSETS			<u><u>556</u></u>		<u><u>451</u></u>
CAPITAL AND RESERVES					
Called up share capital			100		1
Retained earnings			<u>456</u>		<u>450</u>
SHAREHOLDERS' FUNDS			<u><u>556</u></u>		<u><u>451</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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

Balance Sheet - continued
31 May 2022

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 27 January 2023 and were signed by:

Miss C Equeter - Director

**Notes to the Financial Statements
for the Year Ended 31 May 2022**

1. STATUTORY INFORMATION

Bleu Blanc Red 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.

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 gross invoiced sales of services. The activity is outside the scope of VAT.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost
Computer equipment	- 33% on cost

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2021 - 1) .

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2022**

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 June 2021 and 31 May 2022	<u>5,865</u>	<u>1,833</u>	<u>7,698</u>
DEPRECIATION			
At 1 June 2021	4,784	1,568	6,352
Charge for year	<u>357</u>	<u>265</u>	<u>622</u>
At 31 May 2022	<u>5,141</u>	<u>1,833</u>	<u>6,974</u>
NET BOOK VALUE			
At 31 May 2022	<u>724</u>	<u>-</u>	<u>724</u>
At 31 May 2021	<u>1,081</u>	<u>265</u>	<u>1,346</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22 £	31.5.21 £
Trade debtors	1,198	3,021
Directors' current accounts	<u>-</u>	<u>6,750</u>
	<u>1,198</u>	<u>9,771</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22 £	31.5.21 £
Bank loans and overdrafts	179	-
Tax	16,156	27,795
Other creditors	3,583	1,351
Accrued expenses	<u>2,330</u>	<u>2,322</u>
	<u>22,248</u>	<u>31,468</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.