

BLUE CAR CONSULTANCY LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Phoenix Associates Limited
Chartered Certified Accountants
The Riding School House
Bulls Lane
Wishaw
Sutton Coldfield
West Midlands
B76 9QW

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for the year ended 30 June 2023

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BLUE CAR CONSULTANCY LIMITED

COMPANY INFORMATION
for the year ended 30 June 2023

DIRECTOR: Mrs E J Tonks

SECRETARY: P H Tonks

REGISTERED OFFICE: 25 Sherifoot Lane
Sutton Coldfield
West Midlands
B75 5DT

REGISTERED NUMBER: 04013857 (England and Wales)

ACCOUNTANTS: Phoenix Associates Limited
Chartered Certified Accountants
The Riding School House
Bulls Lane
Wishaw
Sutton Coldfield
West Midlands
B76 9QW

BALANCE SHEET
30 June 2023

| | Notes | 30/6/23 £ | £ | 30/6/22 £ | £ |
|--|-------|---------------|-----------------|---------------|-----------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 4 | | - | | 182 |
| CURRENT ASSETS | | | | | |
| Debtors | 5 | - | | 2,500 | |
| Cash at bank | | <u>24</u> | | <u>258</u> | |
| | | 24 | | 2,758 | |
| CREDITORS | | | | | |
| Amounts falling due within one year | 6 | <u>33,826</u> | | <u>35,902</u> | |
| NET CURRENT LIABILITIES | | | <u>(33,802)</u> | | <u>(33,144)</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>(33,802)</u> | | <u>(32,962)</u> |
| CAPITAL AND RESERVES | | | | | |
| Called up share capital | | | 1 | | 1 |
| Retained earnings | | | <u>(33,803)</u> | | <u>(32,963)</u> |
| SHAREHOLDERS' FUNDS | | | <u>(33,802)</u> | | <u>(32,962)</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 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 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 Profit & Loss Account has not been delivered.

The financial statements were approved by the director and authorised for issue on 5 October 2023 and were signed by:

Mrs E J Tonks - Director

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

1. STATUTORY INFORMATION

Blue Car Consultancy 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. 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.

As at the balance sheet date the company had net current liabilities of £33,802 (2022 : £33,144) and net liabilities of £33,802 (2022 : £32,962). However, included in 'Creditors - amounts falling due within one year' is a directors loan of £33,166 (2022 : £35,242). The director has given her assurance that she will not draw upon this loan until cashflow permits. Consequently she considers the going concern basis of preparation to be applicable.

Turnover

Turnover represents net invoiced sales of services, 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.

| | |
|-----------------------|---------------------------|
| Fixtures and fittings | - 25% on reducing balance |
| Computer equipment | - 25% on reducing balance |

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and loss account, 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.

Holiday pay accrual

The liability is recognised when an employee has provided service in exchange for benefits to be paid in the future.

3. EMPLOYEES AND DIRECTORS

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 June 2023

4. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|------------------------|----------------------------------|----------------------------|-------------|
| COST | | | |
| At 1 July 2022 | 4,070 | 5,457 | 9,527 |
| Disposals | (4,070) | (5,457) | (9,527) |
| At 30 June 2023 | - | - | - |
| DEPRECIATION | | | |
| At 1 July 2022 | 3,965 | 5,380 | 9,345 |
| Charge for year | 26 | 19 | 45 |
| Eliminated on disposal | (3,991) | (5,399) | (9,390) |
| At 30 June 2023 | - | - | - |
| NET BOOK VALUE | | | |
| At 30 June 2023 | - | - | - |
| At 30 June 2022 | 105 | 77 | 182 |

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30/6/23 £ | 30/6/22 £ |
|---------------|--------------|--------------|
| Trade debtors | - | 2,500 |

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30/6/23 £ | 30/6/22 £ |
|-----------------|--------------|--------------|
| Other creditors | 33,826 | 35,902 |

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
BLUE CAR CONSULTANCY LIMITED

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 Profit & Loss Account 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 Blue Car Consultancy Limited for the year ended 30 June 2023 which comprise the Profit & Loss Account, Other Comprehensive Income, Balance Sheet, Statement of Changes in Equity 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the director of Blue Car Consultancy Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Blue Car Consultancy Limited and state those matters that we have agreed to state to the director of Blue Car Consultancy Limited in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Blue Car Consultancy Limited 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 loss of Blue Car Consultancy Limited. You consider that Blue Car Consultancy Limited 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 Blue Car Consultancy Limited. 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.

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5 October 2023

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.