

**BLUEPRINT AND DESIGN LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

Blueprint and Design Limited
Unaudited Financial Statements
For The Year Ended 31 August 2023

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Blueprint and Design Limited
Balance Sheet
As At 31 August 2023

Registered number: 04485645

		2023	2022
	Notes	£	£
FIXED ASSETS			
CURRENT ASSETS			
Stocks	6	500	500
Debtors	7	12,680	9,886
Cash at bank and in hand		55,341	72,060
		68,521	82,446
Creditors: Amounts Falling Due Within One Year	8	(7,823)	(6,291)
NET CURRENT ASSETS (LIABILITIES)		60,698	76,155
TOTAL ASSETS LESS CURRENT LIABILITIES		60,698	76,155
NET ASSETS		60,698	76,155
CAPITAL AND RESERVES			
Called up share capital	9	100	100
Profit and Loss Account		60,598	76,055
SHAREHOLDERS' FUNDS		60,698	76,155

For the year ending 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr John Edgeway

Director

28/11/2023

Mrs Marie Edgeway

Director

The notes on pages 2 to 5 form part of these financial statements.

Blueprint and Design Limited
Notes to the Financial Statements
For The Year Ended 31 August 2023

1. General Information

Blueprint and Design Limited is a private company, limited by shares, incorporated in England & Wales, registered number 04485645. The registered office is Unit 2, 2 Thayers Farm Road, Beckenham, Kent, BR3 4LZ.

The financial statements are presented in pounds sterling which is the functional currency of the company and rounded to the nearest £.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Going Concern Disclosure

The directors have not identified any material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern.

2.3. Turnover

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

2.4. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of years.

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	20% on cost
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2.6. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

Blueprint and Design Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2023

2.7. Financial Instruments

Classification

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Financial assets are classified as financial assets at fair value through profit or loss, loans and debtors, held-to-maturity investments, available-for-sale financial assets, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. The company determines the classification of its financial assets at initial recognition.

Financial liabilities are classified as financial liabilities at fair value through profit and loss, loans and borrowings, trade and other creditors, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. The company determines the classification of its financial liabilities at initial recognition.

Recognition and measurement

All financial instruments are recognised initially at fair value plus transaction costs. Thereafter financial instruments are stated at amortised cost using the effective interest rate method (less impairment where appropriate) unless the effect of discounting would be immaterial in which case they are stated at cost (less impairment where appropriate). The exception to this are those financial instruments where it is a requirement to continue recording them at fair value through profit and loss.

Impairment

Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

2.8. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred Tax

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 2 (2022: 2)

Blueprint and Design Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2023

4. Intangible Assets

	Goodwill
	£
Cost	
As at 1 September 2022	90,000
As at 31 August 2023	90,000
Amortisation	
As at 1 September 2022	90,000
As at 31 August 2023	90,000
Net Book Value	
As at 31 August 2023	-
As at 1 September 2022	-

5. Tangible Assets

	Computer Equipment
	£
Cost	
As at 1 September 2022	3,002
As at 31 August 2023	3,002
Depreciation	
As at 1 September 2022	3,002
As at 31 August 2023	3,002
Net Book Value	
As at 31 August 2023	-
As at 1 September 2022	-

6. Stocks

	2023	2022
	£	£
Finished goods	500	500
	500	500

7. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	11,985	9,164
Other debtors	695	722
	12,680	9,886

Blueprint and Design Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2023

8. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	5,548	4,381
Other creditors	1,680	1,578
Taxation and social security	595	332
	<u>7,823</u>	<u>6,291</u>

9. Share Capital

	2023	2022
	£	£
Allotted, called up and fully paid		
100 Ordinary Shares of £ 1.00 each	<u>100</u>	<u>100</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.