

Registered number
07753280

Bluelight Consultancy Limited

Filleted Accounts

31 August 2019

Bluelight Consultancy Limited**Registered number:** 07753280**Balance Sheet****as at 31 August 2019**

	Notes	2019 £	2018 £
Fixed assets			
Tangible assets	3	1,305	666
Current assets			
Debtors	4	1,140	4,507
Cash at bank and in hand		40,162	3,387
		<u>41,302</u>	<u>7,894</u>
Creditors: amounts falling due within one year	5	(43,348)	(8,393)
Net current liabilities		<u>(2,046)</u>	<u>(499)</u>
Net (liabilities)/assets		<u>(741)</u>	<u>167</u>
Capital and reserves			
Called up share capital		21	21
Profit and loss account		(762)	146
Shareholders' funds		<u>(741)</u>	<u>167</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Brendan O'Brien

Director

Approved by the board on 28 May 2020

Bluelight Consultancy Limited
Notes to the Accounts
for the year ended 31 August 2019

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the rendering of services. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 3 years
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Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

2 Employees

	2019	2018
	Number	Number
Average number of persons employed by the company	<u>2</u>	<u>2</u>

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 September 2018	4,983
At 31 August 2019	6,342
Depreciation	
At 1 September 2018	4,317
At 31 August 2019	5,037
Net book value	
At 31 August 2019	1,305
At 31 August 2018	666

4 Debtors	2019 £	2018 £
Trade debtors	1,140	507
Other debtors	-	4,000
	1,140	4,507

5 Creditors: amounts falling due within one year	2019 £	2018 £
Taxation and social security costs	18,818	8,225
Other creditors	24,530	168
	43,348	8,393

6 Other information

Bluelight Consultancy Limited is a private company limited by shares and incorporated in England.
Its registered office is:

Booths Hall Business Park
Chelford Road
Knutsford
Cheshire
WA16 8QZ

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.