

Registered number
07753280

Bluelight Consultancy Limited

Unaudited Filleted Accounts

31 August 2022

Bluelight Consultancy Limited**Registered number:** 07753280**Balance Sheet****as at 31 August 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	20,081	22,021
Current assets			
Debtors	4	35,837	37,788
Cash at bank and in hand		734	466
		<u>36,571</u>	<u>38,254</u>
Creditors: amounts falling due within one year	5	(26,250)	(19,567)
Net current assets		<u>10,321</u>	<u>18,687</u>
Total assets less current liabilities		<u>30,402</u>	<u>40,708</u>
Creditors: amounts falling due after more than one year	6	(30,086)	(40,000)
Net assets		<u>316</u>	<u>708</u>
Capital and reserves			
Called up share capital		21	21
Profit and loss account		295	687
Shareholders' funds		<u>316</u>	<u>708</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 11 May 2023

Bluelight Consultancy Limited
Notes to the Accounts
for the year ended 31 August 2022

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:

Freehold buildings	over 50 years
Plant and machinery	over 3 years

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

	2022	2021
	Number	Number
Average number of persons employed by the company	<u>2</u>	<u>2</u>

3 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 September 2021	20,168	10,057	30,225
Additions	-	149	149
Disposals	-	(499)	(499)
At 31 August 2022	<u>20,168</u>	<u>9,707</u>	<u>29,875</u>
Depreciation			
At 1 September 2021	461	7,743	8,204
Charge for the year	461	1,628	2,089
On disposals	-	(499)	(499)
At 31 August 2022	<u>922</u>	<u>8,872</u>	<u>9,794</u>
Net book value			
At 31 August 2022	<u>19,246</u>	<u>835</u>	<u>20,081</u>
At 31 August 2021	<u>19,707</u>	<u>2,314</u>	<u>22,021</u>

4 Debtors	2022 £	2021 £
Other debtors	<u>35,837</u>	<u>37,788</u>

5 Creditors: amounts falling due within one year	2022 £	2021 £
Bank loans and overdrafts	4,198	-
Trade creditors	817	120
Taxation and social security costs	20,357	19,372
Other creditors	<u>878</u>	<u>75</u>
	<u>26,250</u>	<u>19,567</u>

6 Creditors: amounts falling due after one year	2022 £	2021 £
Bank loans	<u>30,086</u>	<u>40,000</u>

7 Loans to directors				
Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £

Brendan O'Brien

Director's Loan Account	(31,728)	(63,785)	65,112	(30,401)
	<u>(31,728)</u>	<u>(63,785)</u>	<u>65,112</u>	<u>(30,401)</u>

8 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.