

BLUE INDIA LTD

Abridged Accounts

Period of accounts

Start date: 01 July 2020

End date: 30 June 2021

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Accountant's report

You consider that the company is exempt from an audit for the year ended 30 June 2021 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Accurate Acc Ltd

30 June 2021

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Accurate Acc Ltd
18, Laburnum Avenue
Bedford
MK404HQ
09 April 2022

BLUE INDIA LTD
Statement of Financial Position
As at 30 June 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets		12,750	12,750
		12,750	12,750
Current assets			
Stocks		1,530	4,520
Debtors: amounts falling due within one year		385	3,620
Cash at bank and in hand		2,133	4,167
		4,048	12,307
Creditors: amount falling due within one year		(8,960)	(8,645)
Net current liabilities		(4,912)	3,662
Total assets less current liabilities		7,838	16,412
Creditors: amount falling due after more than one year		(27,000)	(30,000)
Net liabilities		(19,162)	(13,588)
Capital and reserves			
Called up share capital		1	1
Profit and loss account		(19,163)	(13,589)
Shareholder's funds		(19,162)	(13,588)

For the year ended 30 June 2021 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. 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.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 09 April 2022 and were signed by:

Abu Shohid

Director

BLUE INDIA LTD
Notes to the Abridged Financial Statements
For the year ended 30 June 2021

General Information

Blue India Ltd is a private company, limited by shares, registered in England and Wales, registration number 10825937, registration address 18, Labanham Avenue, Bedford, Bedfordshire, MK404HQ

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Current and deferred tax assets and liabilities are not discounted

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Average number of employees

Average number of employees during the year was 3 (2020 : 3).

3. Tangible fixed assets

Cost or valuation	Fixtures and Fittings £	Total £
At 01 July 2020	12,750	12,750
Additions	-	-
Disposals	-	-
At 30 June 2021	12,750	12,750
Depreciation		
At 01 July 2020	-	-
Charge for year	-	-
On disposals	-	-
At 30 June 2021	-	-
Net book values		
Closing balance as at 30 June 2021	12,750	12,750
Opening balance as at 01 July 2020	12,750	12,750

The net book value of Fixtures and Fittings includes £12,750(2020 £12,750) in respect of assets leased under finance leases or hire purchase contracts.

registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.