

Registration number: 13368352

Bluu Food Co Ltd

Annual Report and Unaudited Financial Statements
for the Period from 1 May 2022 to 31 August 2023

Bluu Food Co Ltd

Profit and Loss Account for the Period from 1 May 2022 to 31 August 2023

The company has not traded during the period. During this period, the company received no income and incurred no expenditure and therefore made neither profit nor loss.

Bluu Food Co Ltd

(Registration number: 13368352)
Balance Sheet as at 31 August 2023

	Note	2023 £	2022 £
Current assets			
Debtors	<u>3</u>	-	100
Cash at bank and in hand		100	-
		<u>100</u>	<u>100</u>
Capital and reserves			
Called up share capital	<u>5</u>	100	100
Shareholders' funds		<u>100</u>	<u>100</u>

For the financial period ending 31 August 2023 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 6 March 2024 and signed on its behalf by:

.....
Mr John Alfred Remblance
Director

Bluu Food Co Ltd

Notes to the Unaudited Financial Statements for the Period from 1 May 2022 to 31 August 2023

1 General information

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:
10 Towerfield Road
Shoeburyness
Essex
SS3 9QE
England

These financial statements were authorised for issue by the Board on 6 March 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

The financial statements have been prepared on a going concern basis.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Bluu Food Co Ltd

Notes to the Unaudited Financial Statements for the Period from 1 May 2022 to 31 August 2023

2 Accounting policies (continued)

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Debtors

	2023	2022
	£	£
Current		
Other debtors	-	100
	-	100

4 Cash and cash equivalents

	2023	2022
	£	£
Cash on hand	100	-

5 Share capital

Allotted, called up and fully paid shares

	2023		2022	
	No.	£	No.	£
Ordinary £1 of £1 each	100	100	100	100

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.