Registered number: SC380852

RUBYBLUE TRAVEL LTD.
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

Contents

Rubyblue Travel Ltd.
Statement of Financial Position
As At 30 November 2022

Registered number: SC380852

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible Assets	**4**		821		507
			821		507
CURRENT ASSETS					
Debtors	**5**	4,008		1,456	
Cash at bank and in hand		8,062		11,834	
		12,070		13,290	
Creditors: Amounts Falling Due Within One Year	**6**	(5,221)		(8,449)	
NET CURRENT ASSETS (LIABILITIES)			6,849		4,841
TOTAL ASSETS LESS CURRENT LIABILITIES			7,670		5,348
Creditors: Amounts Falling Due After More Than One Year	**7**		(5,156)		(7,300)
NET ASSETS/(LIABILITIES)			2,514		(1,952)
CAPITAL AND RESERVES					
Called up share capital	**8**		1		1
Income Statement			2,513		(1,953)
SHAREHOLDERS' FUNDS			2,514		(1,952)

For the year ending 30 November 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The director acknowledges her 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 Income Statement.

On behalf of the board

Mrs Sharon Jackson

Director

21/08/2023

The notes on pages 3 to 5 form part of these financial statements.

1. General Information

Rubyblue Travel Ltd. is a private company, limited by shares, incorporated in Scotland, registered number SC380852 . The registered office is 38 Young Crescent, Larbert, Stirlingshire, FK5 4XS.

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.

The financial statements have been prepared on a going concern basis, despite the fact that liabilities exceed assets. The directors have given an undertaking to support the company until it returns to a net assets position. The director therefore considers that it is appropriate to prepare the accounts on the going concern basis.

2.3. 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 sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.4. 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:

Fixtures & Fittings	25% straight line
Computer Equipment	25% straight line

2.5. Pensions

The company operates a defined pension contribution scheme. Contributions are charged to the income statement as they become payable in accordance with the rules of the scheme.

2.6. Registrar Filing Requirements

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the income statement, directors report, and notes to the financial statements relating to the income statement.

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	2022	2021
Office and administration	1	1
	1	1

4. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 December 2021	157	2,908	3,065
Additions	-	964	964
Disposals	-	(940)	(940)
As at 30 November 2022	157	2,932	3,089
Depreciation			
As at 1 December 2021	78	2,480	2,558
Provided during the period	40	610	650
Disposals	-	(940)	(940)
As at 30 November 2022	118	2,150	2,268
Net Book Value			
As at 30 November 2022	39	782	821
As at 1 December 2021	79	428	507

5. Debtors

	2022	2021
	£	£
Due within one year		
Trade debtors	-	592
Other debtors	2,205	-
VAT	85	864
Other taxes and social security	1,718	-
	4,008	1,456

6. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Bank loans and overdrafts	1,974	1,800
Other creditors	-	1,923
Accruals and deferred income	1,062	-
Director's loan account	2,185	4,726
	5,221	8,449

7. Creditors: Amounts Falling Due After More Than One Year

	2022	2021
	£	£
Bank loans	5,156	7,300
	5,156	7,300

8. **Share Capital**

	2022	2021
	£	£
Allotted, Called up and fully paid	1	1

9. **Ultimate Controlling Party**

The company's ultimate controlling party is director by virtue of his ownership of 100% of the issued share capital in the company.