
Bluster Limited

Unaudited

Financial statements

For the Year Ended 30 April 2023

Bluster Limited
Registered number: 08474489

Statement of Financial Position
As at 30 April 2023

	Note	2023 £	2022 £
Current assets			
Debtors: amounts falling due within one year	4	140	140
		<u>140</u>	<u>140</u>
Creditors: amounts falling due within one year	5	(139)	(139)
		<u>(139)</u>	<u>(139)</u>
Net current assets		1	1
		<u>1</u>	<u>1</u>
Total assets less current liabilities		1	1
		<u>1</u>	<u>1</u>
Net assets		1	1
		<u>1</u>	<u>1</u>
Capital and reserves			
Called up share capital		1	1
		<u>1</u>	<u>1</u>
		<u>1</u>	<u>1</u>

Statement of Financial Position (continued)
As at 30 April 2023

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

L R Nahon
Director

D Nahon
Director

Date: 11 January 2024

The notes on pages 3 to 4 form part of these financial statements.

**Notes to the Financial Statements
For the Year Ended 30 April 2023**

1. General information

Bluster Limited is a private company, limited by shares, incorporated in the United Kingdom and registered in England and Wales (registered number: 08474489). The company's registered office address is 101 New Cavendish Street, 1st Floor South, London, W1W 6XH.

The financial statements are presented in Sterling, which is the functional currency of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.4 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Employees

The average monthly number of employees, including directors, during the year was 2 (2022 - 2).

Bluster Limited

**Notes to the Financial Statements
For the Year Ended 30 April 2023**

4. Debtors

	2023	2022
	£	£
Other debtors	140	140
	140	140

5. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Other creditors	139	139
	139	139

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.