

Company registration number: **12784524**

**BLJ Distribution Limited**  
**Unaudited Filleted Financial Statements for the**  
**year ended**  
**31 July 2023**

# BLJ Distribution Limited

## Statement of Financial Position

31 July 2023

|  |      | 2023               | 2022               |
|--|------|--------------------|--------------------|
|  | Note | £                  | £                  |
| FIXED ASSETS                                   |      |                    |                    |
| Tangible assets                                | 5    | 6,125              | 9,625              |
| CURRENT ASSETS                                 |      |                    |                    |
| Debtors  | 6    | 15,719             | 15,749             |
| Cash at bank and in hand                       |      | 61,231             | 66,500             |
|  |      | <hr/> 76,950       | <hr/> 82,249       |
| Creditors: amounts falling due within one year | 7    | (45,285)           | (60,540)           |
|  |      | <hr/> 31,665       | <hr/> 21,709       |
| Net current assets                             |      |                    |                    |
|  |      | <hr/> 37,790       | <hr/> 31,334       |
| Total assets less current liabilities          |      | <hr/> <hr/> 37,790 | <hr/> <hr/> 31,334 |
| CAPITAL AND RESERVES                           |      |                    |                    |
| Called up share capital                        |      | 10                 | 10                 |
| Profit and loss account                        |      | 37,780             | 31,324             |
|  |      | <hr/> 37,790       | <hr/> 31,334       |
| Shareholders funds                             |      | <hr/> <hr/> 37,790 | <hr/> <hr/> 31,334 |

For the year ending 31 July 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 16 August 2023, and are signed on behalf of the board by:

R Waghorn

Director

Company registration number: 12784524

# BLJ Distribution Limited

## Notes to the Financial Statements

Year ended 31 July 2023

### 1 GENERAL INFORMATION

The company is a private company limited by shares and is registered in England and Wales. The address of the registered office is Elmstone Farm Packhouse Headcorn Road, Grafty Green, Maidstone, Kent, ME17 2AS, England.

### 2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

### 3 ACCOUNTING POLICIES

#### BASIS OF PREPARATION

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets.

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

#### TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

#### CURRENT TAX

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

#### TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant and machinery

25% straight line

## FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price and are subsequently measured as follows: Debt instruments are subsequently measured at amortised cost and commitments to receive a loan and to make a loan to another entity are subsequently measured at amortised cost. Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

All other financial instruments, including derivatives, are initially recognised at fair value, which is normally the transaction price and are subsequently measured at fair value, with any changes recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

All equity instruments regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

## 4 AVERAGE NUMBER OF EMPLOYEES

The average number of persons employed by the company during the year was 1 (2022: 1.00).

## 5 TANGIBLE ASSETS

|                                   | Plant and<br>machinery etc. |
|-----------------------------------|-----------------------------|
|                                   | £                           |
| COST                              |                             |
| At 1 August 2022 and 31 July 2023 | 14,000                      |

## DEPRECIATION

|                  |              |
|------------------|--------------|
| At 1 August 2022 | 4,375        |
| Charge           | 3,500        |
| At 31 July 2023  | <u>7,875</u> |

## CARRYING AMOUNT

|                 |       |
|-----------------|-------|
| At 31 July 2023 | 6,125 |
| At 31 July 2022 | 9,625 |

## 6 DEBTORS

|               | 2023   | 2022   |
|---------------|--------|--------|
|               | £      | £      |
| Trade debtors | 15,719 | 15,749 |

## 7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                              | 2023          | 2022          |
|------------------------------|---------------|---------------|
|                              | £             | £             |
| Trade creditors              | 5,197         | -             |
| Taxation and social security | 16,460        | 6,711         |
| Other creditors              | 23,628        | 53,829        |
|                              | <u>45,285</u> | <u>60,540</u> |

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.