

BLUE DIAMOND CONSULTANCY LIMITED

Unaudited Financial Statements

Period of accounts

Start date: 01 July 2022

End date: 30 June 2023

BLUE DIAMOND CONSULTANCY LIMITED
Contents Page
For the year ended 30 June 2023

Company information

Statement of financial position

BLUE DIAMOND CONSULTANCY LIMITED
Company Information
For the year ended 30 June 2023

Directors	Darrell Chau Julia Chau
Registered Number	SC480519
Registered Office	272 Bath Street Glasgow Scotland G2 4JR
Accountants	aa Chartered Accountants Fenlake House, Fenlake Business Centre, Fengate, Peterborough, PE1 5BQ

BLUE DIAMOND CONSULTANCY LIMITED
Statement of Financial Position
As at 30 June 2023

	2023		2022	
	£	£	£	£
Fixed assets		43,841		47,503
Current assets	12,759		17,041	
Prepayments and accrued income	26		33	
Creditors: amount falling due within one year	(98,254)		(94,919)	
Net current liabilities		(85,469)		(77,845)
Total assets less current liabilities		(41,628)		(30,342)
Net liabilities		(41,628)		(30,342)
Capital and reserves		(41,628)		(30,342)

NOTES TO THE ACCOUNTS

General Information

Blue Diamond Consultancy Limited is a private company, limited by shares, registered in Scotland, registration number SC480519, registration address 272 Bath Street, Glasgow, Scotland, G2 4JR.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 105 – 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 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.

Going concern basis

The directors continue to support the company. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Average number of employees including directors

Average number of employees during the year was 2 (2022 : 2).

For the year ended 30 June 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 accounts for the year in question in accordance with section 476.

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 accounts have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and FRS 105, the Financial Reporting Standard applicable to the micro-entities regime. The accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. The income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the board of directors on 01 November 2023 and were signed on its behalf by:

Darrell Chau

Director

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.