

**A BLUE (UK) LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**A BLUE (UK) LIMITED**  
**UNAUDITED ACCOUNTS**  
**CONTENTS**

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	<b>Page</b>
<u>Company information</u>	3
<u>Statement of financial position</u>	4
<u>Notes to the accounts</u>	5

**A BLUE (UK) LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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<b>Director</b>	David Hamilton
<b>Company Number</b>	08100876 (England and Wales)
<b>Registered Office</b>	Suite 1 116 Ballards Lane Finchley London N3 2DN England
<b>Accountants</b>	Pearl Accounting Limited Suite 1 116 Ballards Lane Finchley London N3 2DN

**A BLUE (UK) LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	894	56
Investment property	<u>5</u>	236,220	236,220
		<u>237,114</u>	<u>236,276</u>
<b>Current assets</b>			
Inventories	<u>6</u>	-	34,500
Debtors	<u>7</u>	97,658	4,844
Cash at bank and in hand		7,862	79,802
		<u>105,520</u>	<u>119,146</u>
<b>Creditors: amounts falling due within one year</b>	<u>8</u>	<u>(265,821)</u>	<u>(266,285)</u>
<b>Net current liabilities</b>		<u>(160,301)</u>	<u>(147,139)</u>
<b>Net assets</b>		<u>76,813</u>	<u>89,137</u>
<b>Capital and reserves</b>			
Called up share capital	<u>9</u>	10	10
Profit and loss account		76,803	89,127
<b>Shareholders' funds</b>		<u>76,813</u>	<u>89,137</u>

For the year ending 30 June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 31 March 2023 and were signed on its behalf by

David Hamilton  
Director

Company Registration No. 08100876

**A BLUE (UK) LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**1 Statutory information**

A Blue (UK) Limited is a private company, limited by shares, registered in England and Wales, registration number 08100876. The registered office is Suite 1, 116 Ballards Lane, Finchley, London, N3 2DN, England.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

***Investment property***

Investment property is included at market fair value. Gains are recognised in the income statement. Deferred taxation is provided on these gains at the rate expected to apply when the property is sold.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	25% reducing balance
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***Inventories***

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

**A BLUE (UK) LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**Financial instruments**

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

<b>4 Tangible fixed assets</b>	<b>Fixtures &amp; fittings</b>	
	<b>£</b>	
<b>Cost or valuation</b>	At cost	
At 1 July 2021	750	
Additions	1,049	
At 30 June 2022	1,799	
<b>Depreciation</b>		
At 1 July 2021	694	
Charge for the year	211	
At 30 June 2022	905	
<b>Net book value</b>		
At 30 June 2022	894	
At 30 June 2021	56	
<b>5 Investment property</b>	<b>2022</b>	
	<b>£</b>	
Fair value at 1 July 2021	236,220	
At 30 June 2022	236,220	
<b>6 Inventories</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Work in progress	-	34,500
	-	34,500
<b>7 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
VAT	4,844	4,844
Trade debtors	17,400	-
Other debtors	4,980	-
	27,224	4,844
<b>Amounts falling due after more than one year</b>		
Other debtors	70,434	-

**A BLUE (UK) LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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<b>8 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Taxes and social security	954	22,695
Other creditors	84,783	66,174
Loans from directors	176,949	171,416
Accruals	3,135	6,000
	<hr/>	<hr/>
	265,821	266,285
	<hr/> <hr/>	<hr/> <hr/>

<b>9 Share capital</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:		
10 Ordinary shares of £1 each	10	10
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**10 Average number of employees**

During the year the average number of employees was 1 (2021: 1).

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.