

Registered number  
08348427

Bluebell Retail Ltd  
Draft Unaudited Accounts  
for the year ended  
31 December 2024

**Bluebell Retail Ltd**  
**Balance Sheet**  
**as at 31 December 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets		25,134	0
		25,134	0
Current assets			
Stocks	244,589		178,716
Debtors	260,159		316,040
Cash at bank and in hand	5,956		60,958
	510,704		555,714
<b>Prepayments and accrued income:</b>	0		5,479
<b>Creditors:</b> amounts falling due within one year	(229,806)		(155,867)
Net current assets / (liabilities)		280,898	405,326
Total assets less current liabilities		306,032	405,326
Provisions for liabilities		(0)	(0)
Accruals and deferred income		(2,625)	(2,625)
Total net assets (liabilities)		303,407	402,701
Capital and reserves			
Called up share capital		2	2
Profit and loss account		303,405	402,699
Shareholders' funds		303,407	402,701

Bluebell Retail Ltd  
Balance Sheet  
as at 31 December 2024

These accounts have been prepared and delivered in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The directors have not delivered a copy of the company's Profit and Loss account as permitted by s444(5A) of the Companies Act 2006.

For the year ending 31 December 2024 the company was entitled to exemption 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Signed on behalf of the board of directors

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Mr B Beardsmore

Director

Approved by the board on 22 September 2025

Company Number: 08348427 (a Private Company Limited by Shares registered in England and Wales)

Registered Office:

Unit 9, Woodmore Court  
Longfields Road  
Barnsley  
S71 3HT  
England

## 1. Accounting policies

### **Basis of preparation of financial statements**

These financial statements have been prepared under the historic cost convention in accordance with the accounting policies set out below and with section 1A of FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, and the Companies Act 2006. The presentation currency is sterling.

### **Going concern basis**

The accounts have been prepared on the assumption that the company is able to carry on business as a going concern for the foreseeable future.

### **Revenue recognition**

Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances. Revenue from the sale of goods is recognised when goods are delivered and legal title has passed.

### **Tangible fixed assets depreciation policy**

Tangible fixed assets are stated at cost less accumulated depreciation and impairment losses. Depreciation is provided, after taking account of any grants receivable, at rates calculated to write off the cost of fixed assets, less the estimated residual value, over their estimated useful lives.

Vehicles	33.3% Straight Line
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### **Stocks**

Stocks are valued at the lower of cost and net realisable value after taking into account costs of completion and sale. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads. The amount of any write-down to net realisable value, and all losses of stock, are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down is recognised as a reduction in the amount of stock expensed in the period in which the reversal occurs.

### **Foreign currencies**

Transactions in foreign currencies other than the functional currency of the company are recorded at the rate of exchange on the date the transaction occurred. Monetary assets and liabilities in foreign currencies are translated at the rates prevailing at the end of the reporting period. All differences are taken to the profit and loss account. Non-monetary items measured at historic cost in a foreign currency are recorded at that historic value.

### **Pensions**

The company operates a defined contribution pension scheme, with contributions charged to the profit and loss account for the year in which they are payable to the scheme.

## 2. Employees

	2024	2023
Average number of employees during the period	6	7

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.