

Blue Yonder Consultancy Ltd

Annual Report and Unaudited Financial Statements
for the Year Ended 31 August 2019

Andrew Jenvey, AIMS Accountants for Business
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Blue Yonder Consultancy Ltd

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Blue Yonder Consultancy Ltd

Company Information

Director	M R Stephenson
Registered office	297 Upland Road London SE22 0DN
Accountants	Andrew Jenvey, AIMS Accountants for Business 9 Belbins Business Park Cupernham Lane Romsey SO51 7JF

Blue Yonder Consultancy Ltd
(Registration number: 7337605)
Balance Sheet as at 31 August 2019

	Note	2019 £	2018 £
Current assets			
Cash at bank and in hand		52,460	45,327
Creditors: Amounts falling due within one year	<u>4</u>	<u>(52,360)</u>	<u>(30,426)</u>
Net assets		<u>100</u>	<u>14,901</u>
Capital and reserves			
Called up share capital	<u>5</u>	100	100
Profit and loss account		<u>-</u>	<u>14,801</u>
Total equity		<u>100</u>	<u>14,901</u>

For the financial year ending 31 August 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's 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; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 10 January 2020

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M R Stephenson
Director

The notes on pages 3 to 5 form an integral part of these financial statements.
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Blue Yonder Consultancy Ltd

Notes to the Unaudited Financial Statements for the Year Ended 31 August 2019

1 General information

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:
297 Upland Road
London
SE22 0DN

These financial statements were authorised for issue by the director on 10 January 2020.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Blue Yonder Consultancy Ltd

Notes to the Unaudited Financial Statements for the Year Ended 31 August 2019

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Tangible assets

Cost or valuation

Depreciation

Carrying amount

At 31 August 2019

4 Creditors

Creditors: amounts falling due within one year

	2019 £	2018 £
Due within one year		
Other creditors	52,360	30,426

5 Share capital

Allotted, called up and fully paid shares

	2019		2018	
	No.	£	No.	£
Ordinary of £1 each	100	100	100	100

Blue Yonder Consultancy Ltd

Notes to the Unaudited Financial Statements for the Year Ended 31 August 2019

6 Dividends

	2019	2018
	£	£
Interim dividend of £162 (2018 - £300) per ordinary share	16,201	30,000
	<u><u> </u></u>	<u><u> </u></u>

7 Related party transactions

Directors' remuneration

The director's remuneration for the year was as follows:

	2019	2018
	£	£
Remuneration	-	11,500
	<u><u> </u></u>	<u><u> </u></u>

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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.