

REGISTERED NUMBER: 07692958 (England and Wales)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2017

FOR

BLUE SQUARE CONSTRUCTION LIMITED

BLUE SQUARE CONSTRUCTION LIMITED (REGISTERED NUMBER: 07692958)

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FOR THE YEAR ENDED 31 OCTOBER 2017

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BLUE SQUARE CONSTRUCTION LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2017

DIRECTOR: R J Danks

REGISTERED OFFICE: Harpal House
14 Holyhead Road
Handsworth
Birmingham
West Midlands
B21 0LT

REGISTERED NUMBER: 07692958 (England and Wales)

BLUE SQUARE CONSTRUCTION LIMITED (REGISTERED NUMBER: 07692958)**BALANCE SHEET****31 OCTOBER****2017**

	Notes	31/10/17 £	31/10/16 £
CURRENT ASSETS			
Stocks	4	60,057	40,011
Debtors	5	94,312	5,041
Cash at bank		<u>1,627</u>	<u>1,554</u>
		155,996	46,606
CREDITORS			
Amounts falling due within one year	6	<u>580,008</u>	<u>591,397</u>
NET CURRENT LIABILITIES		<u>(424,012)</u>	<u>(544,791)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(424,012)</u>	<u>(544,791)</u>
CAPITAL AND RESERVES			
Called up share capital	7	100	100
Retained earnings	8	<u>(424,112)</u>	<u>(544,891)</u>
SHAREHOLDERS' FUNDS		<u>(424,012)</u>	<u>(544,791)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387
- (a) of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the
- (b) requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved by the director on 31 July 2018 and were signed by:

R J Danks - Director

BLUE SQUARE CONSTRUCTION LIMITED (REGISTERED NUMBER: 07692958)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2017**

1. STATUTORY INFORMATION

Blue Square Construction Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2.

4. STOCKS

		31/10/17	31/10/16
		£	£
Work-in-progress	Page 3	<u>60,057</u>	continued.. <u>40,011</u>

BLUE SQUARE CONSTRUCTION LIMITED (REGISTERED NUMBER: 07692958)**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2017

5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			31/10/17	31/10/16
				£	£
	Other Debtors			77,764	-
	Inter company			-	4,413
	VAT			<u>16,548</u>	<u>628</u>
				<u>94,312</u>	<u>5,041</u>
6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			31/10/17	31/10/16
				£	£
	Trade creditors			4,202	6,894
	Tax			292	292
	Social security and other taxes			9,456	1,699
	Net wages			-	1,232
	Inter company			555,193	570,797
	Directors' current accounts			6,765	6,383
	Accrued expenses			<u>4,100</u>	<u>4,100</u>
				<u>580,008</u>	<u>591,397</u>
7.	CALLED UP SHARE CAPITAL				
	Allotted, issued and fully paid:				
	Number:	Class:	Nominal value:	31/10/17	31/10/16
				£	£
	100	Ordinary	£1	<u>100</u>	<u>100</u>
8.	RESERVES				Retained earnings
					£
	At 1 November 2016				(544,891)
	Profit for the year				<u>120,779</u>
	At 31 October 2017				<u>(424,112)</u>

BLUE SQUARE CONSTRUCTION LIMITED (REGISTERED NUMBER: 07692958)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2017

9. **RELATED PARTY DISCLOSURES**

Blue Square Acquisitions Limited

The company entered into transactions with Blue Square Acquisitions Limited, company number 07056364, date of incorporation 24th October 2009, it's parent company by virtue of it's 100% ownership of the share capital of Blue Square Construction Limited.

At the year end date, the total amount due to Blue Square Acquisitions Limited was £84,525.86 (2016: 86,446) and is included with Creditors on the balance sheet.

Blue Square (Bennetts Hill) Limited

The company entered into transactions with Blue Square (Bennetts Hill) Limited, company number 07559900, date of incorporation 10th March 2011, a company under the control of the director Mr R Danks by virtue of his 100% shareholding in the parent company, Blue Square Acquisitions Limited.

At the year end date, the total amount outstanding to Blue Square (Bennetts Hill) Limited was £175,227 (2016: 175,334) and is included within Creditors on the balance sheet.

Irwell Chamber Estates Limited

The company entered into transactions with Irwell Chambers Estates Limited, company number 08273649, date of incorporation 30th October 2012, a company under the control of the director Mr R Danks and Mr R Bailey. Mr Danks has 80% shareholding and Mr Bailey has 20% shareholding in the parent company, Blue Square Acquisitions Limited.

During the year £3,296 was paid on behalf of Irwell Chambers Estates Limited by Blue Square Construction Limited.

During the year, the total rent received on behalf of Irwell Chambers Estates Limited by Blue Square Construction Limited was £21,885.

During the year, the total bank payments to Irwell Chambers Estates Limited from Blue Square Construction Limited was £35,325.

During the year, £461,818 was paid by Irwell Chambers Estates Limited to Blue Square Construction Limited for construction work for the roof development at Irwell Chambers.

At the year end date, the total amount due to Irwell Chambers Estates Limited was £292,281 (2016: £309,017) and is included within Creditors on the balance sheet.

Blue Square Lake Windemere Limited

The company entered into transactions with Blue Square Lake Windemere Limited, formerly known as Blue Square (Montpellier House) Limited, company number 07602271, date of incorporation 13th

April 2011, a company under the control of the director, Mr R Danks by virtue of his 100% shareholding in the parent company, Blue Square Acquisitions Limited.

During the year, the total bank receipts from Blue Square Lake Windemere Limited to Blue Square Construction Limited was £6,850.

During the year, the total bank payments to Blue Square Lake Windemere Limited from Blue Square Construction Limited was £2,618.

BLUE SQUARE CONSTRUCTION LIMITED (REGISTERED NUMBER: 07692958)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2017

At the year end date, the amount due to Blue Square Lake Windemere Limited from Blue Square Construction Limited was £4,232 (2016: £NIL) and is included with Creditors on the balance sheet.

Berkeley Property UK Limited

The company entered into transactions with Berkeley Property UK Limited, company number 07833519, date of incorporation 3rd November 2011, a company under the control of the director, Mr R Danks.

During the year, the total bank receipts from Berkeley Property UK Limited to Blue Square Construction Limited was £240.

At the year end date, the amount due to Berkeley Property UK Limited from Blue Square Construction was £240 (2016: £NIL) and is included with Creditors on the balance sheet.

Blue Square Assets (Irwell Chambers Commercial) Limited

The company entered into transactions with Blue Square Assets (Irwell Chambers Commercial) Limited, company number 07738311, date of incorporation 12th August 2011, a company under the control of the director, Mr R Danks.

During the year, the total bank receipts from Blue Square Assets (Irwell Chambers Commercial) Limited to Blue Square Construction Limited was £443.

At the year end date, the amount due to Blue Square Assets (Irwell Chambers Commercial) Limited from Blue Square Construction was £443 (2016: £NIL) and is included with Creditors on the balance sheet.

Irwell Chambers Management Company Limited

The company entered into transactions with Irwell Chambers Management Company Limited, company number 06465863, date of incorporation 7th January 2008, a company under the control of the director, Mr R Danks.

During the year, the total bank receipts from Irwell Chambers Management Company Limited to Blue Square Construction Limited was £390.

At the year end date, the amount due to Irwell Chambers Management Company Limited from Blue Square Construction was £390 (2016: £NIL) and is included with Creditors on the balance sheet.

10. **ULTIMATE CONTROLLING PARTY**

The company is a wholly owned subsidiary of Blue Square Acquisitions Limited and is under the control of director Mr. R. Danks by virtue of his ownership of 100% of the ordinary share capital of Blue Square Acquisitions Limited.

