

**REGISTERED NUMBER: 07692958 (England and Wales)**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020**

**FOR**

**BLUE SQUARE CONSTRUCTION LIMITED**



**BLUE SQUARE CONSTRUCTION LIMITED (REGISTERED NUMBER: 07692958)**

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**FOR THE YEAR ENDED 31 OCTOBER 2020**

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**BLUE SQUARE CONSTRUCTION LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**

**DIRECTOR:** R J Danks

**REGISTERED OFFICE:** Units 1 & 2  
Jubilee Business Park  
Balds Lane  
Stourbridge  
West Midlands  
DY9 8SH

**REGISTERED NUMBER:** 07692958 (England and Wales)



**BLUE SQUARE CONSTRUCTION LIMITED (REGISTERED NUMBER: 07692958)****BALANCE SHEET**  
**31 OCTOBER**  
**2020**

	Notes	31/10/20 £	31/10/19 £
<b>CURRENT ASSETS</b>			
Stocks	4	348,750	393,929
Debtors	5	317,233	319,000
Cash at bank and in hand		<u>2,069</u>	<u>2,552</u>
		<b>668,052</b>	715,481
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>654,290</u>	<u>416,565</u>
<b>NET CURRENT ASSETS</b>		<b><u>13,762</u></b>	<b><u>298,916</u></b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>13,762</u></b>	<b><u>298,916</u></b>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	8	100	100
Retained earnings	9	<u>13,662</u>	<u>298,816</u>
<b>SHAREHOLDERS' FUNDS</b>		<b><u>13,762</u></b>	<b><u>298,916</u></b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2020 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 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 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 applicable to companies subject to the small companies regime.

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 and authorised for issue on 29 October 2021 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 2020**

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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2019 - 2).



**BLUE SQUARE CONSTRUCTION LIMITED (REGISTERED NUMBER: 07692958)****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**

4.	<b>STOCKS</b>		<b>31/10/20</b>	<b>31/10/19</b>
			£	£
	Work-in-progress		<u><b>348,750</b></u>	<u><b>393,929</b></u>
5.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>31/10/20</b>	<b>31/10/19</b>
			£	£
	Trade debtors		-	40,550
	Other Debtors		-	210,732
	Non Inter co- RDI Holdings Ltd		<b>272,152</b>	-
	Non Inter Co RDI Property		<b>35,262</b>	-
	Inter company		-	67,718
	Inter co Irwell Chamber Estate		<b>8,363</b>	-
	Inter Co Irwell Chamers Manage		<b>1,456</b>	-
			<u><b>317,233</b></u>	<u><b>319,000</b></u>
6.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>31/10/20</b>	<b>31/10/19</b>
			£	£
	Bank loans and overdrafts (see note 7)		<b>50,000</b>	-
	Trade creditors		<b>58,196</b>	50,881
	Other Creditors		<b>38,752</b>	28,752
	Tax		<b>95,862</b>	95,862
	Social security and other taxes		<b>40,017</b>	19,899
	VAT		<b>32,858</b>	12,053
	Blue Square Acquisitions Ltd		<b>78,073</b>	-
	Blue Square Lake Windermere		<b>9,519</b>	-
	Inter company		-	89,372
	NEST		<b>53</b>	329
	Non Inter Co Blue Square Penn		<b>44,847</b>	-
	Directors' current accounts		<b>206,113</b>	119,417
			<u><b>654,290</b></u>	<u><b>416,565</b></u>
7.	<b>LOANS</b>			
	An analysis of the maturity of loans is given below:			
			<b>31/10/20</b>	<b>31/10/19</b>
			£	£
	Amounts falling due within one year or on demand:			
	Bank loans		<u><b>50,000</b></u>	<u><b>-</b></u>
8.	<b>CALLED UP SHARE CAPITAL</b>			
	Allotted, issued and fully paid:			
	Number: Class:	Nominal value:	<b>31/10/20</b>	<b>31/10/19</b>
			£	£
	100 Ordinary	£1	<u><b>100</b></u>	<u><b>100</b></u>



**BLUE SQUARE CONSTRUCTION LIMITED (REGISTERED NUMBER: 07692958)****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**9. **RESERVES**

	<b>Retained earnings £</b>
At 1 November 2019	<b>298,816</b>
Deficit for the year	<b>(285,154)</b>
At 31 October 2020	<b><u>13,662</u></b>

10. **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 £78,073 (2019: 82,641) and is included with 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.

At the year end date, the total amount due from Irwell Chambers Estates Limited to Blue Square Construction Limited was £8,363 (2019: £64,386) and is included within debtors 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.

At the year end date, the amount due to Blue Square Lake Windemere Limited from Blue Square Construction Limited was £9,519 (2019: £6,911) 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.

At the year end date, the amount due from Irwell Chambers Management Company Limited to Blue Square Construction was £1,456 (2019: £2,006) and is included with debtors on the balance sheet.



**BLUE SQUARE CONSTRUCTION LIMITED (REGISTERED NUMBER: 07692958)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**

**11. 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.





