Company registration number 11368981 (England and Wales)

VENTURE BLUE GROUP LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

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VENTURE BLUE GROUP LIMITED

CONTENTS

	Page
Accountants' report	1
Balance sheet	2 - 3
Notes to the financial statements	4 - 8

VENTURE BLUE GROUP LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF VENTURE BLUE GROUP LIMITED FOR THE YEAR ENDED 30 APRIL 2025

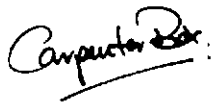
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Venture Blue Group Limited for the year ended 30 April 2025 which comprise, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at https://www.icaew.com/regulation.

This report is made solely to the board of directors of Venture Blue Group Limited, as a body, in accordance with the terms of our engagement letter dated 18 October 2023. Our work has been undertaken solely to prepare for your approval the financial statements of Venture Blue Group Limited and state those matters that we have agreed to state to the board of d irectors of Venture Blue Group Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Venture Blue Group Limited and its board of directors as a body, for our work or for this report.

It is your duty to ensure that Venture Blue Group Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Venture Blue Group Limited. You consider that Venture Blue Group Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Venture Blue Group Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Carpenter Box

Chartered Accountants

30 January 2026

Amelia House
Crescent Road
Worthing
West Sussex
BN11 1RL

CARPENTER BOX

VENTURE BLUE GROUP LIMITED

BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	3		211		405
Investments	4		400		500
			611		905
Current assets					
Debtors	5	685,609		674,428	
Cash at bank and in hand		5,373		37,227	
		690,982		711,655	
Creditors: amounts falling due within one year	6	(278,749)		(251,644)	
Net current assets			412,233		460,011
Total assets less current liabilities			412,844		460,916
Provisions for liabilities			(53)		(101)
Net assets			412,791		460,815
Capital and reserves					
Called up share capital	7		78		100
Capital redemption reserve			22		-
Profit and loss reserves			412,691		460,715
Total equity			412,791		460,815

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 April 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

BALANCE SHEET (CONTINUED)

AS AT 30 APRIL 2025

The financial statements were approved by the board of directors and authorised for issue on 30 January 2026 and are signed on its behalf by:

Mr D H V Ramirez
Director

Company registration number 11368981 (England and Wales)

1 Accounting policies

Company information

Venture Blue Group Limited is a private company limited by shares incorporated in England and Wales. The registered office is Amelia House, Crescent Road, Worthing, West Sussex, BN11 1RL.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The directors have considered relevant information, including the company's principal risks and uncertainties, the annual budget, forecast future cash flows and the impact of subsequent events in making their assessment. Based on these assessments and having regard to the resources available to the entity, the directors have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing the annual report and financial statements.

1.3 Turnover

Turnover represents management fees chargeable and is recognised at the fair value of the consideration receivable for services provided in the normal course of business, and is shown net of VAT and other sales related taxes.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.5 Fixed asset investments

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss .

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1 Accounting policies **(Continued)**

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

1.8 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.9 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 5 (2024 - 5).

3 Tangible fixed assets

	Computers £
Cost	
At 1 May 2024 and 30 April 2025	583
Depreciation and impairment	
At 1 May 2024	178
Depreciation charged in the year	194
At 30 April 2025	372
Carrying amount	
At 30 April 2025	211
At 30 April 2024	405

4 Fixed asset investments

	2025 £	2024 £
Shares in group undertakings and participating interests	400	500

Movements in fixed asset investments

	Shares in subsidiaries £
Cost or valuation	
At 1 May 2024	500
Disposals	(100)
At 30 April 2025	400
Carrying amount	
At 30 April 2025	400
At 30 April 2024	500

5 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	134,026	156,182
Amounts owed by group undertakings	101,102	143,323
Other debtors	450,481	374,923
	685,609	674,428

6 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	14,909	7,443
Amounts owed to group undertakings	24,930	96,245
Taxation and social security	59,293	54,878
Other creditors	179,617	93,078
	278,749	251,644

7 Called up share capital

Ordinary share capital	2025 Number	2024 Number	2025 £	2024 £
Issued and fully paid				
A Ordinary shares of 1p each	3,000	30	30	30
B Ordinary shares of 1p each	3,000	30	30	30
C Ordinary shares of £1 each	0	20	-	20
D Ordinary shares of 1p each	778	10	8	10
E Ordinary shares of 1p each	1,000	10	10	10
	7,778	100	78	100

On 7 August 2024 there was a sub-division such that the 30 Ordinary A shares, 30 Ordinary B shares, 20 Ordinary C shares, 10 Ordinary D shares and 10 Ordinary E shares all of £1 each became 3,000 Ordinary A shares, 3,000 Ordinary B shares, 2,000 Ordinary C shares, 1,000 Ordinary D shares and 1,000 Ordinary E shares all of £0.01 each.

Subsequently, on 8 August 2024 the company purchased and cancelled 2,000 Ordinary C shares of £0.01 each and 222 Ordinary D shares of £0.01 each.

8 Operating lease commitments

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2025	2024
	£	£
	6,092	7,791

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.