Blue Vision Solutions Ltd Filleted Accounts Cover

Blue Vision Solutions Ltd

Company No. 15836613

Information for Filing with The Registrar

31 December 2025

Blue Vision Solutions Ltd Balance Sheet Registrar at 31 December 2025

Company No. 15836613	**Notes**	**2025**	**2024**
		£	**£**
Current assets			
Debtors	5	8,259	16,000
Cash at bank and in hand		37	80
		8,296	16,080
Creditors: Amount falling due within one year	6	(6,286)	(15,864)
Net current assets		2,010	216
Total assets less current liabilities		2,010	216
Net assets		2,010	216
Capital and reserves			
Called up share capital		100	100
Profit and loss account	8	1,910	116
Total equity		2,010	216

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 31 December 2025 the company was entitled to exemption from audit 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A)of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 27 May 2026 and signed on its behalf by:

R.P.M. Hatton
Director
27 May 2026

Blue Vision Solutions Ltd Notes to the Accounts Registrar for the year ended 31 December 2025

1 **General information**

Blue Vision Solutions Ltd is a private company limited by shares and incorporated in England and Wales.
Its registered number is: 15836613

Its registered office is:	Its trading address is:
1st Floor, Born & Co.	29 Mare Leys
Devonshire House	Buckingham
1 Mayfair Place	Buckinghamshire
London	MK18 7AY
W1J 8AJ	

The accounts have been prepared in accordance and comply with FRS 102 and Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

2 **Accounting policies**

Revenue recognition
Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Taxation
Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Work in progress
Work in progress is reflected in the accounts on a contract by contract basis by recording revenue and related costs as contract activity progresses.

Trade and other debtors
Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors
Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Foreign currencies

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.
Transactions in currencies, other than the functional currency of the Company, are recorded at the rate of exchange on the date the transaction occurred. Monetary items denominated in other currencies are translated at the rate prevailing at the end of the reporting period. all differences are taken to the profit and loss account. Non-monetary items that are measured at historic cost in a foreign currency are not retranslated.

Provisions

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the profit and loss account in the year that the Company becomes aware of the obligation, and are measured at the best estimate at balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet.

3 Employees

	2025	2024
	Number	**Number**
The average monthly number of employees (including directors) during the year was:	1	1

4 Taxation

(a) Tax on profit on ordinary activities	**2025**	**2024**
The tax charge is made up as follows:	**£**	**£**
UK corporation tax		
Charge for the period	6,285	4,835
Total corporation tax	6,285	4,835
Tax on profit on ordinary activities	6,285	4,835

(b) Factors affecting the total tax charge for the period

The tax assessed for the year is lower than the standard rate of corporation tax in the UK. The differences are reconciled below:

Lower	**2025**	**2024**
-1985	**£**	**£**
Profit on ordinary activities before tax	33,079	24,951
Standard rate of corporation tax in the United Kingdom	25%	25%
Profit on ordinary activities multiplied by standard rate of corporation tax in the United Kingdom	8,270	6,238
Expenses not deductible for tax purposes	(1,985)	(1,403)
Tax on profit on ordinary activities	6,285	4,835

5 Debtors

	2025	2024
	£	£
Trade debtors	-	16,000
Loans to directors	8,259	-
	8,259	16,000

6 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Taxes and social security	6,285	4,835
Loans from directors	-	11,028
Accruals and deferred income	1	1
	6,286	15,864

7 Share Capital

Share capital comprises 100 ordinary shares of £1 each allocated, called up and fully paid

8 Reserves

The profit and loss account includes all current and prior period retained profits and losses.

9 Dividends

	2025	2024
	£	£
Dividends for the period:		
Dividends paid in the period	25,000	20,000
	25,000	20,000
Dividends by type:		
Equity dividends	25,000	20,000
	25,000	20,000

10 Advances and credits to directors

	2025
	£
Advanced in the period	49,932
Amounts repaid in the period	43,728
At 31 December 2025	6,204