REGISTERED NUMBER: SC310921 (Scotland)

Blueprint Architecture & Design Limited

Financial Statements For The Year Ended 31 October 2023

The Long Partnership
Park House Centre
South Street
Elgin
IV30 1JB

Contents of the Financial Statements
For The Year Ended 31 October 2023

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4
Chartered Accountants' Report	8

Blueprint Architecture & Design Limited

Company Information
For The Year Ended 31 October 2023

DIRECTORS:	D I MacDonald Mrs M MacDonald
REGISTERED OFFICE:	19 High Street Tain Ross-shire IV19 1AB
REGISTERED NUMBER:	SC310921 (Scotland)
ACCOUNTANTS:	The Long Partnership Park House Centre South Street Elgin IV30 1JB

Balance Sheet
31 October 2023

	Notes	31.10.23 £	£	31.10.22 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		29,277		42,293
			29,277		42,293
CURRENT ASSETS					
Debtors	6	16,208		17,354	
Cash at bank		5,901		38,912	
		22,109		56,266	
CREDITORS					
Amounts falling due within one year	7	34,255		32,241	
NET CURRENT (LIABILITIES)/ASSETS			(12,146)		24,025
TOTAL ASSETS LESS CURRENT LIABILITIES			17,131		66,318
CREDITORS					
Amounts falling due after more than one year	8		(9,900)		(20,067)
PROVISIONS FOR LIABILITIES	9		(5,563)		(8,036)
NET ASSETS			1,668		38,215
CAPITAL AND RESERVES					
Called up share capital	10		100		100
Retained earnings	11		1,568		38,115
SHAREHOLDERS' FUNDS			1,668		38,215

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 October 2023

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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 Board of Directors and authorised for issue on 8 May 2024 and were signed on its behalf by:

D I MacDonald - Director

Notes to the Financial Statements
For The Year Ended 31 October 2023

1. STATUTORY INFORMATION

Blueprint Architecture & Design Limited is a private company, limited by shares , registered in Scotland. 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.

Goodwill
Goodwill is the amount paid in connection with the acquisition of a business in 2006. After initially being amortised evenly over its initial estimated useful life of twenty years, the remainder (from 1 November 2015) is now being amortised over its remaining estimated useful life of five years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Equipment - 25% on reducing balance and 15% on reducing balance

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.

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.

continued...

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 6 (2022 - 5) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 November 2022 and 31 October 2023	5,000
AMORTISATION	
At 1 November 2022 and 31 October 2023	5,000
NET BOOK VALUE	
At 31 October 2023	-
At 31 October 2022	-

5. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 November 2022	91,900
Disposals	(19,350)
At 31 October 2023	72,550
DEPRECIATION	
At 1 November 2022	49,607
Charge for year	9,277
Eliminated on disposal	(15,611)
At 31 October 2023	43,273
NET BOOK VALUE	
At 31 October 2023	29,277
At 31 October 2022	42,293

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.23 £	31.10.22 £
Trade debtors	14,202	15,337
Other debtors	2,006	2,017
	16,208	17,354

continued...

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.23	31.10.22
	£	£
Bank loans and overdrafts	6,049	5,646
Taxation and social security	14,464	17,513
Other creditors	13,742	9,082
	34,255	32,241

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.10.23	31.10.22
	£	£
Bank loans	9,900	16,207
Other creditors	-	3,860
	9,900	20,067

9. PROVISIONS FOR LIABILITIES

	31.10.23	31.10.22
	£	£
Deferred tax	5,563	8,036

	Deferred tax
	£
Balance at 1 November 2022	8,036
Credit to Income Statement during year	(2,473)
Balance at 31 October 2023	5,563

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.10.23	31.10.22
			£	£
100	Ordinary	£1	100	100

11. RESERVES

	Retained earnings
	£
At 1 November 2022	38,115
Profit for the year	16,153
Dividends	(52,700)
At 31 October 2023	1,568

12. RELATED PARTY DISCLOSURES

During the year, total dividends of £52,700 (2022 - £6,100) were paid to the directors .

continued...

12. **RELATED PARTY DISCLOSURES - continued**

Mr D I and Mrs M MacDonald

are directors in the company

A loan has been given from the directors to the company. No interest is charged and no repayment terms have been agreed.

	31.10.23	31.10.22
	£	£
Amount due to related party at the balance sheet date	2,070	3,181

13. **ULTIMATE CONTROLLING PARTY**

The controlling party is D I MacDonald.

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Blueprint Architecture & Design Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Blueprint Architecture & Design Limited for the year ended 31 October 2023 which comprise the Income Statement, 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 within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of Blueprint Architecture & Design Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Blueprint Architecture & Design Limited and state those matters that we have agreed to state to the Board of Directors of Blueprint Architecture & Design Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Blueprint Architecture & Design Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Blueprint Architecture & Design 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 Blueprint Architecture & Design Limited. You consider that Blueprint Architecture & Design 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 Blueprint Architecture & Design 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.

The Long Partnership
Park House Centre
South Street
Elgin
IV30 1JB

8 May 2024

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.