

Registered Number:SC337708

Scotland

LJB Blue Ltd

Unaudited Financial Statements

For the period ended 31 August 2024

LJB Blue Ltd  
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For the period ended 31 August 2024

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**LJB Blue Ltd**  
**Statement of Financial Position**  
**As at 31 August 2024**

|                                                                      | <b>Notes</b> | <b>2024</b><br>£ | <b>2023</b><br>£ |
|----------------------------------------------------------------------|--------------|------------------|------------------|
| <b>Fixed assets</b>                                                  |              |                  |                  |
| Property, plant and equipment                                        | 2            | 148              | 237              |
|                                                                      |              | <b>148</b>       | <b>237</b>       |
| <b>Current assets</b>                                                |              |                  |                  |
| Cash and cash equivalents                                            |              | 32,282           | 59,832           |
|                                                                      |              | <b>32,282</b>    | <b>59,832</b>    |
| <b>Trade and other payables: amounts falling due within one year</b> | 3            | (1,469)          | (1,469)          |
| <b>Net current assets</b>                                            |              | <b>30,813</b>    | <b>58,363</b>    |
| <b>Total assets less current liabilities</b>                         |              | <b>30,961</b>    | <b>58,600</b>    |
| <b>Net assets</b>                                                    |              | <b>30,961</b>    | <b>58,600</b>    |
| <b>Capital and reserves</b>                                          |              |                  |                  |
| Called up share capital                                              |              | 1                | 1                |
| Retained earnings                                                    |              | 30,960           | 58,599           |
| <b>Shareholders' funds</b>                                           |              | <b>30,961</b>    | <b>58,600</b>    |

For the period ended 31 August 2024 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 of its financial statements for the period ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper 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 Section 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.

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

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

These financial statements were approved and authorised for issue by the Board on 17 April 2025 and were signed by:

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Lawson Brackpool Director

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**Statutory Information**

LJB Blue Ltd is a private limited company, limited by shares, domiciled in Scotland, registration number SC337708.

Principal place of business:

5 Eildon Street  
Edinburgh  
EH3 5JU

Registered address:

1 Inverleith Gardens  
Edinburgh  
EH3 5PU

The presentation currency is £ sterling.

**1. Accounting policies**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A 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 costs convention as modified by the revaluation of certain assets.

**Revenue recognition**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Property, plant and equipment**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful

lives on the following basis:

|                    |                      |
|--------------------|----------------------|
| Computer equipment | 25% Reducing balance |
|--------------------|----------------------|

**2. Property, plant and equipment**

|                                                  | Computer<br>equipment<br>£ |
|--------------------------------------------------|----------------------------|
| <b>Cost or<br/>valuation</b>                     |                            |
| At 01 March 2023                                 | 3,607                      |
| At 31 August 2024                                | <b>3,607</b>               |
| <b>Provision for depreciation and impairment</b> |                            |
| At 01 March 2023                                 | 3,370                      |
| Charge for period                                | 89                         |
| At 31 August 2024                                | <b>3,459</b>               |
| <b>Net book value</b>                            |                            |
| At 31 August 2024                                | <b>148</b>                 |
| At 28 February 2023                              | <b>237</b>                 |

LJB Blue Ltd  
Notes to the Financial Statements Continued  
For the period ended 31 August 2024

**3. Trade and other payables: amounts falling due within one year**

|                 | <b>2024</b> | <b>2023</b> |
|-----------------|-------------|-------------|
|                 | <b>£</b>    | <b>£</b>    |
| Other creditors | 1,469       | 1,469       |

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.

**4. Average number of persons employed**

During the year the average number of employees was 1 (2023 : 1)

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.