

**BIGBLUE PRODUCT DESIGN LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

Shaw Austin  
Chartered Accountants  
45 City Road  
Chester  
CH1 3AE

Bigblue Product Design Limited  
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**Bigblue Product Design Limited**  
**Balance Sheet**  
**As At 30 June 2024**

**Registered number:** 04790224

		<b>2024</b>		<b>2023</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Intangible Assets	<b>4</b>		40,500		-
Tangible Assets	<b>5</b>		20,289		22,885
Investments	<b>6</b>		1,000		1,000
			61,789		23,885
<b>CURRENT ASSETS</b>					
Stocks	<b>7</b>	63,349		63,807	
Debtors	<b>8</b>	212,325		302,435	
Cash at bank and in hand		1,025,819		800,987	
			1,301,493		1,167,229
<b>Creditors: Amounts Falling Due Within One Year</b>					
	<b>9</b>	(1,070,942 )		(926,059 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			230,551		241,170
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			292,340		265,055
<b>NET ASSETS</b>					
			292,340		265,055
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>10</b>		2		2
Profit and Loss Account			292,338		265,053
<b>SHAREHOLDERS' FUNDS</b>			292,340		265,055

**Bigblue Product Design Limited**  
**Balance Sheet (continued)**  
**As At 30 June 2024**

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For the year ending 30 June 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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C A Elston  
Director

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M J Harrison  
Director

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A R Longfield  
Director

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F J O'Leary  
Director

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C D Parker  
Director

12 March 2025

The notes on pages 3 to 6 form part of these financial statements.

**Bigblue Product Design Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 June 2024**

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**1. General Information**

Bigblue Product Design Limited is a private company, limited by shares, incorporated in England & Wales, registered number 04790224. The registered office is 1 Colchester House, The Square Seller Street, Chester, CH1 3AP.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

The presentational currency is £ Sterling and all amounts are rounded to the nearest £.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of design consultancy services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Intangible Fixed Assets and Amortisation - Other Intangible**

Other intangible assets consists of website & software development costs, which are amortised to the profit and loss account over its estimated economic life of 10 years.

**2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvements	25% on cost
Plant & Machinery	25% on net book value
Cycles	25% on net book value

**2.5. Leasing and Hire Purchase Contracts**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

**2.6. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**2.7. Taxation**

Income tax expense represents the sum of the tax currently payable.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income 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.

Current tax for the year is recognised in profit or loss, except when it relates to items that are recognised in other comprehensive income or directly in equity, in which case, the current tax is also recognised in other comprehensive income or directly in equity respectively.

**Bigblue Product Design Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2024**

**2.8. Pensions**

The company makes payments to defined pension contribution schemes on behalf of its directors and employees. Contributions are charged to the profit and loss account as they become payable.

**2.9. Other investments**

Other investments are recognised initially at fair value, which is considered to be the transaction price. They are then subject to an annual fair value review.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 10 (2023: 10)

**4. Intangible Assets**

	<b>Website &amp; software development £</b>
<b>Cost</b>	
As at 1 July 2023	-
Additions	45,000
	<hr/>
As at 30 June 2024	45,000
	<hr/> <hr/>
<b>Amortisation</b>	
As at 1 July 2023	-
Provided during the period	4,500
	<hr/>
As at 30 June 2024	4,500
	<hr/> <hr/>
<b>Net Book Value</b>	
As at 30 June 2024	40,500
	<hr/> <hr/>
As at 1 July 2023	-
	<hr/> <hr/>

**5. Tangible Assets**

	<b>Land &amp; Property</b>			
	<b>Leasehold improvements</b>	<b>Plant &amp; Machinery</b>	<b>Cycles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 July 2023	22,371	102,975	2,170	127,516
Additions	-	4,735	-	4,735
Disposals	-	(3,634 )	(586 )	(4,220 )
	<hr/>	<hr/>	<hr/>	<hr/>
As at 30 June 2024	22,371	104,076	1,584	128,031
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Depreciation</b>				
As at 1 July 2023	22,371	80,447	1,813	104,631
Provided during the period	Page 4	6,688	75	6,763

Disposals	-	(3,124 )	(528 )	(3,652 )
As at 30 June 2024	22,371	84,011	1,360	107,742
<b>Net Book Value</b>				
As at 30 June 2024	-	20,065	224	20,289
As at 1 July 2023	-	22,528	357	22,885

**Bigblue Product Design Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2024**

**6. Investments**

	<b>Unlisted £</b>
<b>Cost</b>	
As at 1 July 2023	1,000
As at 30 June 2024	1,000
<b>Provision</b>	
As at 1 July 2023	-
As at 30 June 2024	-
<b>Net Book Value</b>	
As at 30 June 2024	1,000
As at 1 July 2023	1,000

**7. Stocks**

	<b>2024 £</b>	<b>2023 £</b>
Stock	63,349	63,807

**8. Debtors**

	<b>2024 £</b>	<b>2023 £</b>
<b>Due within one year</b>		
Trade debtors	106,918	180,867
Other debtors	105,407	121,568
	212,325	302,435

**9. Creditors: Amounts Falling Due Within One Year**

	<b>2024 £</b>	<b>2023 £</b>
Trade creditors	937,248	810,194
Other creditors	58,586	54,310
Taxation and social security	75,108	61,555
	1,070,942	926,059

**10. Share Capital**

	<b>2024 £</b>	<b>2023 £</b>
Allotted, Called up and fully paid	2	2



**Bigblue Product Design Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2024**

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**11. Directors Advances, Credits and Guarantees**

Included within Debtors are the following loans to directors:

	<b>As at 1 July 2023</b>	<b>Amounts advanced</b>	<b>Amounts repaid</b>	<b>Amounts written off</b>	<b>As at 30 June 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Mr Michael Harrison	4,710	-	(1,312 )	-	3,398
	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

The above loan is unsecured, interest free and repayable on demand.

**12. Related Party Transactions**

The directors make an interest free loan available to the company throughout the period which is repayable on demand. The amount outstanding to the directors is £1,259 (2023 - £1,248).