COMPANY REGISTRATION NUMBER: SC106721

Charles Blair (Diamond Products) Limited

Filleted Unaudited Financial Statements

30 November 2025

Charles Blair (Diamond Products) Limited

Financial Statements

Year ended 30 November 2025

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Charles Blair (Diamond Products) Limited

Chartered Certified Accountants Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of Charles Blair (Diamond Products) Limited

Year ended 30 November 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 Charles Blair (Diamond Products) Limited for the year ended 30 November 2025, which comprise the statement of financial position and the notes to the financial statements from the company's accounting records and from information and explanations you have given us. As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html.

This report is made solely to the director of Charles Blair (Diamond Products) Limited in accordance with the terms of our engagement letter dated 19 March 2024. Our work has been undertaken solely to prepare for your approval the financial statements of Charles Blair (Diamond Products) Limited and state those matters that we have agreed to state to you in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/tf-163-jan-24.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Charles Blair (Diamond Products) Limited and its director for our work or for this report.

It is your duty to ensure that Charles Blair (Diamond Products) 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 loss of Charles Blair (Diamond Products) Limited. You consider that Charles Blair (Diamond Products) 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 Charles Blair (Diamond Products) 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.

GARDNER & PARTNERS LTD Chartered Certified Accountants

9 Rosemount Place Aberdeen AB25 2UX

2 March 2026

Charles Blair (Diamond Products) Limited

Statement of Financial Position

30 November 2025

	2025	2024
	£	£
Current assets	87,051	110,250
Prepayments and accrued income	465	438
	87,516	110,688
Creditors: amounts falling due within one year	2,952	19,965
Net current assets	84,564	90,723
Total assets less current liabilities	84,564	90,723
Accruals and deferred income	578	528
	83,986	90,195
Capital and reserves	83,986	90,195

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

Director's responsibilities:

- 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 ;
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

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

These financial statements were approved by the board of directors and authorised for issue on 2 March 2026 , and are signed on behalf of the board by:

Mr P. Blair

Director

Company registration number: SC106721

The company is a private company limited by shares, registered in Scotland. The address of the registered office is 196-198 Victoria Street, Dyce, Aberdeen, AB21 7AE.

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.