REGISTERED NUMBER: SC271952 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 August 2012

for

Bluestones CBS Limited

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COMPANIES HOUSE

Bluestones CBS Limited (Registered number: SC271952)

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for the Year Ended 31 August 2012

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Bluestones CBS Limited

Company Information
for the Year Ended 31 August 2012

DIRECTORS:	G Sweeney I MacDonald
SECRETARY:	I MacDonald
REGISTERED OFFICE:	95 West Regent Street Glasgow G2 2BA
REGISTERED NUMBER:	SC271952 (Scotland)
ACCOUNTANTS:	Murrison & Wilson Limited Chartered Accountants 9 Newton Terrace Charing Cross Glasgow G3 7PJ

Bluestones CBS Limited (Registered number: SC271952)

Abbreviated Balance Sheet
31 August 2012

	Notes	31.8.12 £	£	31.8.11 £	£
FIXED ASSETS					
Tangible assets	2		673		1,953
CURRENT ASSETS					
Stocks		3,885		2,800	
Debtors		81,780		88,729	
Cash at bank		1,880		7,374	
		87,545		98,903	
CREDITORS					
Amounts falling due within one year		47,226		49,334	
NET CURRENT ASSETS			40,319		49,569
TOTAL ASSETS LESS CURRENT LIABILITIES			40,992		51,522
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			40,892		51,422
SHAREHOLDERS' FUNDS			40,992		51,522

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2012 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 8 May 2013 and were signed on its behalf by:

I MacDonald - Director

G Sweeney - Director

The notes form part of these abbreviated accounts

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 33% on cost
Fixtures and fittings	- 25% on reducing balance

Stocks
Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Financial instruments
Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets , financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2011 and 31 August 2012	15,577
DEPRECIATION	
At 1 September 2011	13,624
Charge for year	1,280
At 31 August 2012	14,904
NET BOOK VALUE	
At 31 August 2012	673
At 31 August 2011	1,953

continued...

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.12 £	31.8.11 £
100	Ordinary	£1	100	100

4. RELATED PARTY DISCLOSURES

During the year, total dividends of £95,000 (2011 - £100,000) were paid to the directors.

The company was under the control of Mr I F MacDonald and Mr G W Sweeney throughout the current and previous year. Mr I F MacDonald and Mr G W Sweeney hold 100% of the issued share capital.

G Sweeney
Director

	31.8.12 £	31.8.11 £
Amount due from related party at the balance sheet date	29,974	31,397

I MacDonald
Director

	31.8.12 £	31.8.11 £
Amount due from related party at the balance sheet date	27,650	29,154

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Bluestones CBS Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

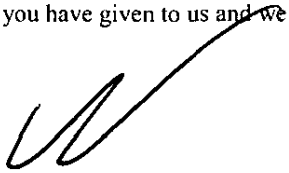
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bluestones CBS Limited for the year ended 31 August 2012 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the Board of Directors of Bluestones CBS 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 Bluestones CBS Limited and state those matters that we have agreed to state to the Board of Directors of Bluestones CBS Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Bluestones CBS 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 Bluestones CBS Limited. You consider that Bluestones CBS 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 Bluestones CBS 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.



Murrison & Wilson Limited
Chartered Accountants
9 Newton Terrace
Charing Cross
Glasgow
G3 7PJ

8 May 2013