REGISTERED NUMBER: SC271952 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 August 2016

for

Bluestone CBS Limited

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for the Year Ended 31 August 2016

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Company Information
for the Year Ended 31 August 2016

DIRECTOR:	I MacDonald
SECRETARY:	I MacDonald
REGISTERED OFFICE:	95 West Regent Street Glasgow G2 2BA
REGISTERED NUMBER:	SC271952 (Scotland)
ACCOUNTANTS:	Murrison & Wilson Limited Chartered Accountants 10 Newton Terrace Charing Cross Glasgow G3 7PJ

Bluestone CBS Limited (Registered number: SC271952)

Abbreviated Balance Sheet
31 August 2016

	Notes	31.8.16 £	£	31.8.15 £	£
FIXED ASSETS					
Tangible assets	2		736		393
CURRENT ASSETS					
Debtors		28,237		64,836	
Cash at bank and in hand		12,209		369	
		40,446		65,205	
CREDITORS					
Amounts falling due within one year		41,040		58,809	
NET CURRENT (LIABILITIES)/ASSETS			(594)		6,396
TOTAL ASSETS LESS CURRENT LIABILITIES			142		6,789
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			42		6,689
SHAREHOLDERS' FUNDS			142		6,789

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 director on 30 March 2017 and were signed by:

I MacDonald - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 August 2016

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 January 2015).

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

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 2015	16,505
Additions	999
At 31 August 2016	17,504
DEPRECIATION	
At 1 September 2015	16,112
Charge for year	656
At 31 August 2016	16,768
NET BOOK VALUE	
At 31 August 2016	736
At 31 August 2015	393

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.16 £	31.8.15 £
100	Ordinary	£1	100	100

continued...

4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 August 2016 and 31 August 2015:

	31.8.16 £	31.8.15 £
G Sweeney		
Balance outstanding at start of year	22,176	30,939
Amounts advanced	665	-
Amounts repaid	(22,841)	(8,763)
Balance outstanding at end of year	-	22,176
I MacDonald		
Balance outstanding at start of year	19,552	28,415
Amounts advanced	781	-
Amounts repaid	(10,400)	(8,863)
Balance outstanding at end of year	9,933	19,552

5. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is I MacDonald.

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Bluestone CBS Limited

The following reproduces the text of the report prepared for the director 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 Bluestone CBS Limited for the year ended 31 August 2016 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 director of Bluestone CBS Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Bluestone CBS Limited and state those matters that we have agreed to state to the director of Bluestone CBS Limited 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 director for our work or for this report.

It is your duty to ensure that Bluestone 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 Bluestone CBS Limited. You consider that Bluestone 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 Bluestone 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
10 Newton Terrace
Charing Cross
Glasgow
G3 7PJ

30 March 2017

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.