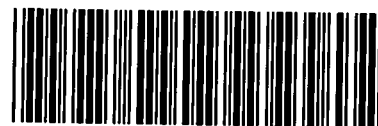


AMENDED ACCOUNTS

**BLUESTONE OF LONDON LTD
DIRECTOR'S REPORT AND
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

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BLUESTONE OF LONDON LTD
Director's Report and Unaudited Abridged Financial Statements
For The Year Ended 30 June 2021

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BLUESTONE OF LONDON LTD
Company Information
For The Year Ended 30 June 2021

Director	Miss Nadia Jafar
Company Number	09082805
Registered Office	Cervantes House 5 - 9 Headstone Road Harrow Middlesex HA1 1PD

BLUESTONE OF LONDON LTD
Company No. 09082805
Director's Report For The Year Ended 30 June 2021

The director presents her report and the financial statements for the year ended 30 June 2021.

Statement of Director's Responsibilities

The director is responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. She is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

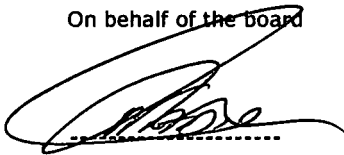
The directors who held office during the year were as follows:

Miss Nadia Jafar

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



MISS NADIA JAFAR

Director

30/06/2022

BLUESTONE OF LONDON LTD
Profit and Loss Account
For The Year Ended 30 June 2021

	Notes	2021 £	2020 £
TURNOVER		102,263	32,901
CROSS PROFIT		102,263	32,901
Administrative expenses		(35,274)	(22,982)
OPERATING PROFIT		66,989	9,919
Interest payable and similar charges		-	(233)
PROFIT BEFORE TAXATION		66,989	9,686
Tax on Profit		(13,145)	(2,393)
PROFIT AFTER TAXATION BEING PROFIT FOR THE FINANCIAL YEAR		53,844	7,293

The notes on pages 7 to 8 form part of these financial statements.

BLUESTONE OF LONDON LTD
Abridged Balance Sheet
As at 30 June 2021

		2021		2020	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		3,824		6,020
			<u>3,824</u>		<u>6,020</u>
CURRENT ASSETS					
Debtors		2,875		-	
Cash at bank and in hand		<u>87,276</u>		<u>76,033</u>	
		90,151		76,033	
Creditors: Amounts Falling Due Within One Year		<u>(16,588)</u>		<u>(16,010)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>73,563</u>		<u>60,023</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>77,387</u>		<u>66,043</u>
NET ASSETS			<u>77,387</u>		<u>66,043</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and Loss Account			<u>77,287</u>		<u>65,943</u>
SHAREHOLDERS' FUNDS			<u>77,387</u>		<u>66,043</u>

BLUESTONE OF LONDON LTD
Abridged Balance Sheet (continued)
As at 30 June 2021

For the year ending 30 June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

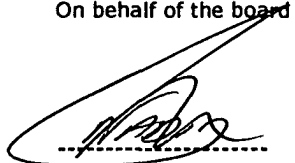
The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

All of the company's members have consented to the preparation of an Abridged Balance Sheet for the year end 30 June 2021 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board



Miss Nadia Jafar

Director

30/06/2022

The notes on pages 7 to 8 form part of these financial statements.

BLUESTONE OF LONDON LTD
Statement of Changes in Equity
For The Year Ended 30 June 2021

	Share Capital	Profit and Loss Account	Total
	£	£	£
As at 1 July 2019	100	75,050	75,150
Profit for the year and total comprehensive income	-	7,293	7,293
Dividends paid	-	(16,400)	(16,400)
As at 30 June 2020 and 1 July 2020	100	65,943	66,043
Profit for the year and total comprehensive income	-	53,844	53,844
Dividends paid		(12,500)	(12,500)
As at 30 June 2021	100	77,287	77,387

BLUESTONE OF LONDON LTD
Notes to the Abridged Financial Statements
For The Year Ended 30 June 2021

1. Accounting Policies

1.1. 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.

1.2. 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 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 date 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.

1.3. 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:

Plant & Machinery	Straight Line
Fixtures & Fittings	Straight Line
Computer Equipment	Straight Line

1.4. Taxation

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

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 year 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.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

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

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 1 (2020: 1)

BLUESTONE OF LONDON LTD
Notes to the Abridged Financial Statements (continued)
For The Year Ended 30 June 2021

3. Tangible Assets

	Total
	£
Cost	
As at 1 July 2020	14,241
Additions	/12
As at 30 June 2021	<u>14,953</u>
Depreciation	
As at 1 July 2020	8,221
Provided during the period	2,908
As at 30 June 2021	<u>11,129</u>
Net Book Value	
As at 30 June 2021	<u>3,824</u>
As at 1 July 2020	<u>6,020</u>

4. Share Capital

	2021	2020
Allotted, Called up and fully paid	<u>100</u>	<u>100</u>

5. General Information

BLUESTONE OF LONDON LTD is a private company, limited by shares, incorporated in England & Wales, registered number 09082805. The registered office is Cervantes House, 5 - 9 Headstone Road, Harrow, Middlesex, HA1 1PD.

BLUESTONE OF LONDON LTD
Trading Profit and Loss Account
For The Year Ended 30 June 2021

	2021		2020	
	£	£	£	£
TURNOVER				
Sales		102,263		32,901
GROSS PROFIT		102,263		32,901
Administrative Expenses				
Directors' salaries	9,518		8,843	
Employers NI	98		-	
Staff training	1,026		-	
Travel and subsistence expenses	674		797	
Other premises costs	2,367		-	
Use of private residence	1,800		1,500	
Vehicle running costs	1,702		493	
Vehicle parking costs	56		-	
Computer software costs	781		144	
Insurance	1,667		630	
Printing, postage and stationery	264		20	
Advertising and marketing costs	228		-	
Telecommunications	362		205	
Accountancy fees	1,800		1,800	
Legal fees	1,649		40	
Consultancy fees	990		3,699	
Other services	1,977		1,087	
Subscriptions	617		372	
Bank charges	19		60	
Other office costs	4,572		351	
Depreciation	2,908		2,908	
Sundry expenses	179		33	
		(35,274)		(22,982)
OPERATING PROFIT		66,989		9,919
Interest payable and similar expenses				
Other interest payable	-		233	
		-		(233)
PROFIT BEFORE TAXATION		66,989		9,686
Tax on Profit				
Corporation tax charge	13,145		2,393	
		(13,145)		(2,393)
PROFIT AFTER TAXATION BEING PROFIT FOR THE FINANCIAL YEAR		53,844		7,293