

Company Registration No. 03646189 (England and Wales)

BLUESTAR JEWELLERY LIMITED
UNAUDITED ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

BLUESTAR JEWELLERY LIMITED

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BLUESTAR JEWELLERY LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 DECEMBER 2015

	Notes	2015 £	£	2014 £	£
Fixed assets					
Tangible assets	2		13,151		15,138
Current assets					
Stocks		1,714,395		1,488,475	
Debtors		47,228		23,919	
Cash at bank and in hand		2,269		1,175	
		<u>1,763,892</u>		<u>1,513,569</u>	
Creditors: amounts falling due within one year		<u>(1,345,630)</u>		<u>(1,092,185)</u>	
Net current assets			418,262		421,384
Total assets less current liabilities			<u>431,413</u>		<u>436,522</u>
Creditors: amounts falling due after more than one year			(16,209)		(22,530)
Provisions for liabilities			(990)		(1,398)
			<u>414,214</u>		<u>412,594</u>
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			414,212		412,592
Shareholders' funds			<u>414,214</u>		<u>412,594</u>

BLUESTAR JEWELLERY LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2015

For the financial year ended 31 December 2015 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 his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Approved by the Board for issue on 23 November 2016

Mr S S Chawla
Director

Company Registration No. 03646189

BLUESTAR JEWELLERY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2015

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently.

1.3 Turnover

Turnover represents amounts receivable for goods net of VAT and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold building	Over 15 years
Fixtures, fittings and equipment	15% reducing balance

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

2 Fixed assets

	Tangible assets £
Cost	
At 1 January 2015 & at 31 December 2015	63,541
Depreciation	
At 1 January 2015	48,403
Charge for the year	1,987
At 31 December 2015	50,390
Net book value	
At 31 December 2015	13,151
At 31 December 2014	15,138

BLUESTAR JEWELLERY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

3	Share capital	2015	2014
		£	£
	Allotted, called up and fully paid		
	2 Ordinary Shares of £1 each	2	2
		<u> </u>	<u> </u>

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