

Company Registration Number 08276119

Bluestone b2b Limited
Unaudited Abbreviated Accounts
31st December 2014

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Bluestone b2b Limited

Abbreviated Accounts

Period from 1st November 2013 to 31st December 2014

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Bluestone b2b Limited

Abbreviated Balance Sheet

31st December 2014

	Note	31 Dec 14 £	£	31 Oct 13 £	£
Fixed Assets	2				
Intangible assets			24,000		-
Tangible assets			488		-
			<u>24,488</u>		<u>-</u>
Current Assets					
Debtors		19,512		1	
Cash at bank and in hand		23,582		-	
		<u>43,094</u>		<u>1</u>	
Creditors: Amounts Falling due Within One Year		<u>(62,233)</u>		<u>-</u>	
Net Current (Liabilities)/Assets			(19,139)		1
Total Assets Less Current Liabilities			<u>5,349</u>		<u>1</u>
Capital and Reserves					
Called-up equity share capital	4		1		1
Profit and loss account			5,348		-
Shareholders' Funds			<u>5,349</u>		<u>1</u>

The Balance sheet continues on the following page.
The notes on pages 3 to 4 form part of these abbreviated accounts.

Bluestone b2b Limited

Abbreviated Balance Sheet *(continued)*

31st December 2014


For the period from 1st November 2013 to 31st December 2014 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 accounts for the period in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These abbreviated accounts were approved and signed by the director and authorised for issue on 10th February 2015.


J D Harvey
Director

Company Registration Number: 08276119

The notes on pages 3 to 4 form part of these abbreviated accounts.

1. Accounting Policies

Basis of Accounting

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

The turnover shown in the profit and loss account represents amounts invoiced during the period, exclusive of Value Added Tax.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - Over 5 years

Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office Equipment - 33% straight line basis per annum

Deferred Taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. Fixed Assets

	Intangible Assets £	Tangible Assets £	Total £
Cost			
Additions	30,000	732	30,732
At 31st December 2014	<u>30,000</u>	<u>732</u>	<u>30,732</u>
Depreciation			
Charge for period	6,000	244	6,244
At 31st December 2014	<u>6,000</u>	<u>244</u>	<u>6,244</u>
Net Book Value			
At 31st December 2014	<u>24,000</u>	<u>488</u>	<u>24,488</u>
At 31st October 2013	<u>-</u>	<u>-</u>	<u>-</u>

Bluestone b2b Limited

Notes to the Abbreviated Accounts

Period from 1st November 2013 to 31st December 2014

3. Related Party Transactions

On the 19th December 2013 the company acquired the goodwill of the sole trade business of the director, J D Harvey, for a consideration of £30,000. This transaction was carried out at arms' length.

During the year, the director provided the company with an interest free loan. The amount outstanding at the balance sheet date was £35,506 (2013 - nil). The loan has no formal repayment terms.

4. Share Capital

Allotted and called up:

	31 Dec 14		31 Oct 13	
	No	£	No	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>