

Registered Number 05082929

ANDYSTAR LTD

Abbreviated Accounts

30 April 2015

Abbreviated Balance Sheet as at 30 April 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		<i>£</i>	<i>£</i>
Fixed assets			
Tangible assets	2	23,984	25,061
		<u>23,984</u>	<u>25,061</u>
Current assets			
Stocks		39,500	40,350
Debtors		63,100	63,395
Cash at bank and in hand		578,297	183,534
		<u>680,897</u>	<u>287,279</u>
Creditors: amounts falling due within one year		<u>(369,216)</u>	<u>(235,346)</u>
Net current assets (liabilities)		<u>311,681</u>	<u>51,933</u>
Total assets less current liabilities		<u>335,665</u>	<u>76,994</u>
Provisions for liabilities		<u>(2,083)</u>	<u>(2,982)</u>
Total net assets (liabilities)		<u>333,582</u>	<u>74,012</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		333,482	73,912
Shareholders' funds		<u>333,582</u>	<u>74,012</u>

- For the year ending 30 April 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their 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.

Approved by the Board on 29 January 2016

And signed on their behalf by:

T K Leong, Director

Notes to the Abbreviated Accounts for the period ended 30 April 2015**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Tangible assets depreciation policy

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery - 25% on reducing balance

Fixtures and fittings - 25% on reducing balance

Valuation information and policy

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Other accounting policies**Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

2 Tangible fixed assets

	£
Cost	
At 1 May 2014	134,927
Additions	6,917
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2015	<u>141,844</u>
Depreciation	
At 1 May 2014	109,866
Charge for the year	7,994
On disposals	-
At 30 April 2015	<u>117,860</u>
Net book values	
At 30 April 2015	<u>23,984</u>
At 30 April 2014	<u>25,061</u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	2015	2014
	£	£
100 Ordinary shares of £1 each	100	100

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