Registered number
06680641

A Starr Services Limited

Unaudited Filleted Accounts

30 September 2019

A Starr Services Limited

Registered number: 06680641

Balance Sheet

as at 30 September 2019

	Notes		2019		2018
			£		£
Fixed assets					
Tangible assets	3		-		15,317
Investments	4		160,000		160,000
			160,000		175,317
Current assets					
Debtors	5	-		264	
Cash at bank and in hand		-		15,878	
		-		16,142	
Creditors: amounts falling due within one year	6	(2,053)		(148,367)	
Net current liabilities			(2,053)		(132,225)
Total assets less current liabilities			157,947		43,092
Creditors: amounts falling due after more than one year	7		(111,549)		-
Provisions for liabilities			-		(2,910)
Net assets			46,398		40,182
Capital and reserves					
Called up share capital			10		10
Profit and loss account			46,388		40,172
Shareholders' funds			46,398		40,182

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr L Marchant

Director

Approved by the board on 20 January 2020

A Starr Services Limited

Notes to the Accounts

for the year ended 30 September 2019

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Plant and machinery	20% reducing balance per annum
Motor vehicles	25% reducing balance per annum

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

	2019 Number	2018 Number
Average number of persons employed by the company	1	5

3 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			
At 1 October 2018	1,433	24,000	25,433
Disposals	-	(24,000)	(24,000)
At 30 September 2019	1,433	-	1,433
Depreciation			
At 1 October 2018	751	9,365	10,116
Charge for the year	682	-	682
On disposals	-	(9,365)	(9,365)
At 30 September 2019	1,433	-	1,433
Net book value			
At 30 September 2019	-	-	-
At 30 September 2018	682	14,635	15,317

4 Investments

	Investments in subsidiary

	undertakings
	£
Cost	
At 1 October 2018	160,000
At 30 September 2019	160,000

5 Debtors	**2019**	**2018**
	£	**£**
Other debtors	-	264

6 Creditors: amounts falling due within one year	**2019**	**2018**
	£	**£**
Trade creditors	-	50
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	100,406
Taxation and social security costs	1,553	2,193
Other creditors	500	45,718
	2,053	148,367

7 Creditors: amounts falling due after one year	**2019**	**2018**
	£	**£**
Amounts owed to group undertakings and undertakings in which the company has a participating interest	111,549	-

8 Other information

A Starr Services Limited is a private company limited by shares and incorporated in England. Its registered office is:

Office 6 St. Ives Enterprise Centre
Caxton Road
St. Ives
Cambs
PE27 3NP