

**Steller Ltd ABBREVIATED  
ACCOUNTS COVER**

**Steller Ltd**

**Company No. 08149423**

**Abbreviated Accounts**

**31 July 2016**



**Steller Ltd ABBREVIATED BALANCE  
SHEET  
at 31 July 2016**

<b>Company No.08149423</b>	<b>Notes</b>	<b>2016 £</b>	<b>2015 £</b>
<b>Fixed assets</b>			
Tangible assets	2	220	293
		<u>220</u>	<u>293</u>
<b>Current assets</b>			
Debtors		1,607	974
Cash at bank and in hand		1,205	149
		<u>2,812</u>	<u>1,123</u>
<b>Creditors: Amounts falling due within one year</b>		<u>(2,438)</u>	<u>(2,379)</u>
<b>Net current assets/(liabilities)</b>		374	(1,256)
<b>Total assets less current liabilities</b>		<u>594</u>	<u>(963)</u>
<b>Net assets/(liabilities)</b>		<u>594</u>	<u>(963)</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		494	(1,063)
<b>Shareholder's funds</b>		<u>594</u>	<u>(963)</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

For the year ended 31 July 2016 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 July 2016

And signed on its behalf by:

D.J. Macmillan  
Director  
28 February 2017

**Steller Ltd NOTES TO THE  
ABBREVIATED ACCOUNTS  
for the year ended 31 July 2016**

**1 Accounting policies**

**Basis of preparation**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) ["the FRSSE"].

**Turnover**

Turnover represents the amounts (excluding value added tax) derived from the provision of goods and services to customers.

**Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Furniture, fittings and equipment	25% reducing balance
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**Deferred taxation**

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts.

Deferred tax is provided in full on timing differences which result in an obligation to pay more (or a right to pay less) tax at a future date, at the tax rates that are expected to apply when the timing differences reverse, based upon current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

**2 Fixed assets**

	<b>Tangible fixed assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>		
At 1 August 2015	694	694
At 31 July 2016	694	694
<b>Amortisation</b>		
At 1 August 2015	401	401
Charge for the year	73	73
At 31 July 2016	474	474
<b>Net book values</b>		
At 31 July 2016	220	220
At 31 July 2015	293	293

3 Share Capital

	Nominal £	2016 Number	2016 £	2015 £
Allotted, called up and fully paid:				
Ordinary	1.00	100	100	100
			100	100

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