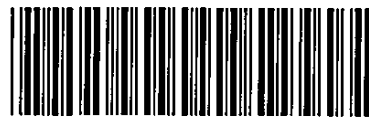


DARSTRA LIMITED  
REGISTERED NUMBER: SC200441

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ABBREVIATED STATUTORY ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2013

TUESDAY



\*S3HHIKOH\*

SCT

30/09/2014

#463

COMPANIES HOUSE

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JAMES HAIR & CO  
CHARTERED ACCOUNTANTS

DARSTRA LIMITED – SC200441

BALANCE SHEET  
AS AT 31 DECEMBER 2013

	Notes	2013 £	2012 £
<u>FIXED ASSETS</u>			
Tangible assets	[2]	8,882	4,751
<u>CURRENT ASSETS</u>			
Stocks		8,740	2,933
Debtors		396	2,724
Cash at bank		365	443
		9,501	6,100
<u>CREDITORS</u> – amounts due within one year	[3]	230,829	246,542
<u>NET CURRENT (LIABILITIES)</u>		(221,328)	(240,442)
		(212,446)	(235,691)
<u>CAPITAL AND RESERVES</u>			
Called up share capital	[4]	100	100
Profit and loss account		(212,546)	(235,791)
		(212,446)	(235,691)

For the year ending 31 December 2013 the company was entitled to exemption from 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 Companies Act 2006.

The directors acknowledge their responsibility for:

- ensuring the company keeps accounting records which comply with section 386; and
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.

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

Approved by the directors on

29th September 2014

G LOGAN  
DIRECTOR



The notes on pages (2) and (3) form part of these financial statements.

DARSTRA LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013

(1) ACCOUNTING POLICIES

Basis of preparation of accounts

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements have been prepared on the going concern basis. The appropriateness of this basis is dependent upon the continued support of the directors and the company's bankers.

Turnover

Turnover comprises the invoiced value of footcare services supplied by the company, the operating of the coffee shop and the leasing of coffee shop equipment, net of Value Added Tax and trade discounts.

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 or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Tenant's improvements	-	10% straight line
Plant and equipment	-	20% straight line

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

Stocks

Stocks are valued at the lower cost and net realisable after making due allowances for obsolete and slow moving stocks.

Deferred taxation

Provision is made for taxation deferred on the incremental liability approach in respect of all timing differences between the incidence and expenditure for taxation and accounts purposes that have originated but not reversed at the balance sheet date.

DARSTRA LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013

(2) TANGIBLE FIXED ASSETS

	Tenant's improvements £	Plant and equipment £	Total £
<u>Cost</u>			
As at 31 December 2012	65,845	64,584	130,429
Additions	-	8,636	8,636
Disposals	-	(22,231)	(22,231)
As at 31 December 2013	65,845	50,989	116,834
<u>Depreciation</u>			
As at 31 December 2012	64,531	61,147	125,678
Charge for year	640	2,120	2,760
Disposals	-	(20,486)	(20,486)
As at 31 December 2013	65,171	42,781	107,952
<u>Net book value</u>			
As at 31 December 2013	674	8,208	8,882
As at 31 December 2012	1,314	3,437	4,751

(3) CREDITORS

Of the creditors, £35,887 is secured (2012 - £41,842).

(4) SHARE CAPITAL

	2013 £	2012 £
Allotted, issued and fully paid Shares of £1 each	100	100