

**EVSTAR LIMITED**

**UNAUDITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2014**

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COMPANIES HOUSE

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**EVSTAR LIMITED**

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**COMPANY INFORMATION**

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**DIRECTORS**

J P Lloyd-Evans  
C Lloyd-Evans

**COMPANY SECRETARY**

E Evans

**REGISTERED NUMBER**

05656665

**REGISTERED OFFICE**

1 Vincent Square  
London  
SW1P 2PN

**ACCOUNTANTS**

Wellers  
Accountants  
1 Vincent Square  
London  
SW1P 2PN

**EVSTAR LIMITED**  
**REGISTERED NUMBER: 05656665**

**ABBREVIATED BALANCE SHEET**  
**AS AT 31 DECEMBER 2014**

	Note	£	2014 £	£	2013 £
<b>FIXED ASSETS</b>					
Intangible assets	2		11,700		19,500
Tangible assets	3		52,067		65,445
			<u>63,767</u>		<u>84,945</u>
<b>CURRENT ASSETS</b>					
Debtors		88,341		75,438	
Cash at bank		205,797		142,596	
		<u>294,138</u>		<u>218,034</u>	
<b>CREDITORS:</b> amounts falling due within one year		<u>(122,999)</u>		<u>(85,119)</u>	
<b>NET CURRENT ASSETS</b>			<u>171,139</u>		<u>132,915</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>234,906</u>		<u>217,860</u>
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred tax			<u>(10,413)</u>		<u>(13,089)</u>
<b>NET ASSETS</b>			<u><u>224,493</u></u>		<u><u>204,771</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		100		100
Profit and loss account			<u>224,393</u>		<u>204,671</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>224,493</u></u>		<u><u>204,771</u></u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2014 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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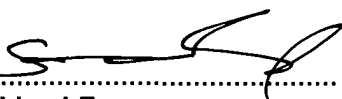
**EVSTAR LIMITED**

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**ABBREVIATED BALANCE SHEET (continued)  
AS AT 31 DECEMBER 2014**

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The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by:

  
.....  
**J P Lloyd-Evans**  
Director

Date: 18 August 2015

The notes on pages 3 to 5 form part of these financial statements.

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## EVSTAR LIMITED

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### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2014

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### 1.2 Turnover

Turnover comprises revenue recognised by the company in respect of photographic and related services supplied during the year, exclusive of Value Added Tax and discounts.

##### 1.3 Intangible fixed assets and amortisation

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. It is amortised to the Profit and loss account over its estimated economic life.

Amortisation is provided at the following rates:

Goodwill	-	10% on cost
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##### 1.4 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 of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	20% Straight line
Furniture and fittings	-	25% Straight line
Office and computer equipment	-	25% Reducing balance

##### 1.5 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

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**EVSTAR LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2014**

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**1. ACCOUNTING POLICIES (continued)**

**1.6 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Profit and loss account.

**1.7 Pensions**

The company contributes to personal pension plans of the directors and the pension charge represents the amounts payable by the company in respect of the year.

**2. INTANGIBLE FIXED ASSETS**

	£
<b>Cost</b>	
At 1 January 2014 and 31 December 2014	78,000
<b>Amortisation</b>	
At 1 January 2014	58,500
Charge for the year	7,800
At 31 December 2014	66,300
<b>Net book value</b>	
At 31 December 2014	11,700
At 31 December 2013	19,500

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**EVSTAR LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2014**

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**3. TANGIBLE FIXED ASSETS**

	£
<b>Cost</b>	
At 1 January 2014	135,223
Additions	3,730
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At 31 December 2014	138,953
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<b>Depreciation</b>	
At 1 January 2014	69,778
Charge for the year	17,108
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At 31 December 2014	86,886
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<b>Net book value</b>	
At 31 December 2014	52,067
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At 31 December 2013	65,445
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**4. SHARE CAPITAL**

	2014	2013
	£	£
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	100	100
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**5. RELATED PARTY TRANSACTIONS**

At the balance sheet date, the company owed £181 (2013: £475) to its director J P Lloyd-Evans in respect of expenses and loans made to the company. These loans were made interest free and fully paid before the approval of the accounts.

**6. CONTROLLING PARTY**

The company was under the control of its director J P Lloyd-Evans during both the current and previous year by virtue of his majority shareholding of the issued share capital.