

Company Registration number 04002065

CHOCOLATE STARFISH LIMITED

Abbreviated Accounts

For the year ended 31 May 2013



CHOCOLATE STARFISH LIMITED

Financial statements for the year ended 31 May 2013

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CHOCOLATE STARFISH LIMITED

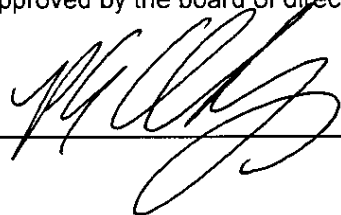
Abbreviated balance sheet as at 31 May 2013

	<u>Notes</u>	<u>2013</u> £	<u>2012</u> £
Fixed assets			
Tangible assets	2	3,146	3,489
Current assets			
Debtors		24,896	25,060
Investments		192,362	155,887
Cash at bank and in hand		6,929	3,350
		<u>224,187</u>	<u>184,297</u>
Creditors , amounts falling due within one year		<u>(10,688)</u>	<u>(10,246)</u>
Net current assets		<u>213,499</u>	<u>174,051</u>
Total assets less current liabilities		<u>216,645</u>	<u>177,540</u>
Provision for liabilities and charges		<u>(424)</u>	<u>(447)</u>
		<u>216,221</u>	<u>177,093</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		<u>216,121</u>	<u>176,993</u>
Shareholders' funds		<u>216,221</u>	<u>177,093</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the Financial Reporting Standard for Smaller Entities (effective April 2008)

For the financial year ended 31 May 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Approved by the board of directors on 6 August 2013 and signed on its behalf



P UNDERHILL - Director

The notes on pages 2 to 3 form part of these financial statements

CHOCOLATE STARFISH LIMITED

Notes to the abbreviated accounts for the year ended 31 May 2013

1 Accounting policies

a) Basis of accounting

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The company has taken advantage of the exemption, conferred by Financial Reporting Standard 1, from presenting a cash flow statement as it qualifies as a small company

b) Turnover

Turnover represents net invoiced sales of goods and services, excluding value added tax

c) Depreciation of tangible fixed assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are

Equipment, fixtures and fittings	10%	on a reducing balance basis
Computer equipment	20%	on a straight line basis

d) Deferred taxation

Deferred tax is provided in respect of the tax effect of all timing differences that have originated but not reversed at the balance sheet date

A deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all available evidence, 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 is measured on a non-discounted basis, at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date

2 Fixed assets

	<i>Tangible fixed assets</i> £
Cost.	
At 1 June 2012	21,944
Additions	487
At 31 May 2013	<u>22,431</u>
Depreciation	
At 1 June 2012	18,455
Provision for the year	830
At 31 May 2013	<u>19,285</u>
Net book value	
At 31 May 2013	<u>3,146</u>
At 31 May 2012	<u>3,489</u>

CHOCOLATE STARFISH LIMITED

Notes to the abbreviated accounts for the year ended 31 May 2013 (continued)

3 Called-up share capital

	<u>2013</u> £	<u>2012</u> £
<i>Allotted, called up and fully paid</i>		
<i>Equity shares</i>		
Ordinary shares of £1 each	<u>100</u>	<u>100</u>