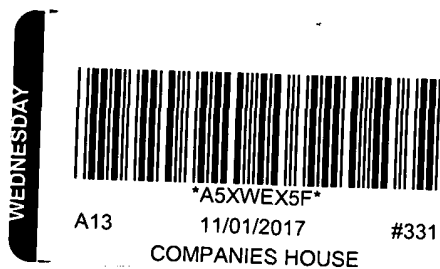


Company Registration No. 02482102 (England and Wales)

STAR OYSTER LIMITED
UNAUDITED ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2016



STAR OYSTER LIMITED

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STAR OYSTER LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF STAR OYSTER LIMITED FOR THE YEAR ENDED 31 OCTOBER 2016

The following reproduces the text of the Accountants' Report prepared in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated financial statements set out on pages 2 to 4 have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Star Oyster Limited for the year ended 31 October 2016 set out on pages 3 to 10 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Star Oyster Limited, as a body, in accordance with the terms of our engagement letter dated 28 October 2014. Our work has been undertaken solely to prepare for your approval the financial statements of Star Oyster Limited and state those matters that we have agreed to state to the Board of Directors of Star Oyster Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Star Oyster Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Star Oyster Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Star Oyster Limited. You consider that Star Oyster Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Star Oyster Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Alliotts

Chartered Accountants



Friary Court
13-21 High Street
Guildford
Surrey
GU1 3DL

STAR OYSTER LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 OCTOBER 2016

	Notes	2016 £	£	2015 £	£
Fixed assets					
Intangible assets	2	-		2,219	
Tangible assets	2	4,400,070		4,400,140	
Investments	2	1		1	
		<u>4,400,071</u>		<u>4,402,360</u>	
Current assets					
Debtors		-	465,581		
Cash at bank and in hand		2	37,534		
		<u>2</u>	<u>503,115</u>		
Creditors: amounts falling due within one year		<u>(410,497)</u>	<u>(473,110)</u>		
Net current (liabilities)/assets		<u>(410,495)</u>		<u>30,005</u>	
Total assets less current liabilities		<u>3,989,576</u>		<u>4,432,365</u>	
Creditors: amounts falling due after more than one year		3,371,194		3,455,123	
Capital and reserves					
Called up share capital	3	2,582,511		2,582,511	
Revaluation reserve		1,050,000		1,050,000	
Profit and loss account		(3,014,129)		(2,655,269)	
Shareholders' funds		<u>3,989,576</u>		<u>4,432,365</u>	

For the financial year ended 31 October 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 10/1/2017

N Harper
Director



Company Registration No. 02482102

STAR OYSTER LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2016

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention modified to include the revaluation of freehold land and buildings and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 Patents

Patents are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful lives.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Freehold	
Fixtures, fittings & equipment	25% Straight Line
Motor vehicles	25% Straight Line

1.6 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

STAR OYSTER LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2016

2 Fixed assets

	Intangible assets £	Tangible assets £	Investments £	Total £
Cost or valuation				
At 1 November 2015 & at 31 October 2016	11,107	4,981,118	1	4,992,226
Depreciation				
At 1 November 2015	8,888	580,978	-	589,866
Charge for the year	2,219	70	-	2,289
At 31 October 2016	11,107	581,048	-	592,155
Net book value				
At 31 October 2016	-	4,400,070	1	4,400,071
At 31 October 2015	2,219	4,400,140	1	4,402,360

Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies:

Company	Country of registration or incorporation	Shares held Class	%
Subsidiary undertakings			
Extreme Oyster Limited	England and Wales	Ordinary	100.00

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

		Capital and reserves 2016 £	Profit/(loss) for the year 2016 £
Extreme Oyster Limited	Principal activity Leisure and service company	(18,186)	520,135

3 Share capital

	2016 £	2015 £
Allotted, called up and fully paid		
2,582,511 Ordinary shares of £1 each	2,582,511	2,582,511