

COMPANY REGISTRATION NUMBER 04079310

**EPOS LOGIC SOLUTIONS LIMITED**

**ABBREVIATED ACCOUNTS**

**30 September 2015**

**GRH ACCOUNTANCY LIMITED**

85C Huntingdon Street

St Neots

Cambridgeshire

PE19 1DU

**EPOS LOGIC SOLUTIONS LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**30 September 2015**

|                                                       | 2015           | 2014              |            |
|-------------------------------------------------------|----------------|-------------------|------------|
| Note                                                  | £              | £                 | £          |
| <b>FIXED ASSETS</b>                                   | <b>2</b>       |                   |            |
| Tangible assets                                       |                | <b>1,264</b>      | -          |
|                                                       |                | -----             | ---        |
| <b>CURRENT ASSETS</b>                                 |                |                   |            |
| Debtors                                               | <b>87,184</b>  |                   | 32,960     |
| Cash at bank and in hand                              | <b>1,285</b>   |                   | 11,445     |
|                                                       | -----          |                   | -----      |
|                                                       | <b>88,469</b>  |                   | 44,405     |
| <b>CREDITORS: Amounts falling due within one year</b> | <b>396,315</b> |                   | 421,155    |
|                                                       | -----          |                   | -----      |
| <b>NET CURRENT LIABILITIES</b>                        |                | <b>( 307,846)</b> | ( 376,750) |
|                                                       |                | -----             | -----      |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |                | <b>( 306,582)</b> | ( 376,750) |
|                                                       |                | -----             | -----      |
| <b>CAPITAL AND RESERVES</b>                           |                |                   |            |
| Called up equity share capital                        | <b>3</b>       | <b>100</b>        | 100        |
| Profit and loss account                               |                | <b>( 306,682)</b> | ( 376,850) |
|                                                       |                | -----             | -----      |
| <b>DEFICIT</b>                                        |                | <b>( 306,582)</b> | ( 376,750) |
|                                                       |                | -----             | -----      |

For the year ended 30 September 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These abbreviated accounts were approved by the directors and authorised for issue on 23 June 2016 , and are signed on their behalf by:

Mr K A McBryde Mr M R McDonald

Mr A W Stokes

Company Registration Number: 04079310

**EPOS LOGIC SOLUTIONS LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 SEPTEMBER 2015**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

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

**Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

**Fixed assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer equipment- 20% Cost

**Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is 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 an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

## 2. FIXED ASSETS

### Tangible Assets

£

#### COST

At 1 October 2014

1,152

Additions

1,264

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At 30 September 2015

2,416

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#### DEPRECIATION

At 1 October 2014

1,152

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At 30 September 2015

1,152

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#### NET BOOK VALUE

At 30 September 2015

1,264

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At 30 September 2014

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## 3. SHARE CAPITAL

Allotted, called up and fully paid:

2015

2014

No.

£

No.

£

Ordinary shares of £ 1 each

100

100

100

100

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**EPOS LOGIC SOLUTIONS LIMITED**  
**ACCOUNTANTS' REPORT TO THE DIRECTORS OF EPOS LOGIC**  
**SOLUTIONS LIMITED**  
**YEAR ENDED 30 SEPTEMBER 2015**

As described on the balance sheet, the directors of the company are responsible for the preparation of the abbreviated accounts for the year ended 30 September 2015.

You consider that the company is exempt from an audit under the Companies Act 2006.

In accordance with your instructions we have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

**GRH ACCOUNTANCY LIMITED**

85C Huntingdon Street St Neots Cambridgeshire PE19 1DU

23 June 2016

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.