

### **Statement of Consent to Prepare Abridged Financial Statements**

All of the members of Epos Logic Solutions Limited have consented to the preparation of the statement of income and retained earnings and the abridged statement of financial position for the year ending 30 September 2016 in accordance with Section 444(2A) of the Companies Act 2006.

COMPANY REGISTRATION NUMBER: 04079310

**Epos Logic Solutions Limited**

**Unaudited Abridged Financial Statements**

**30 September 2016**

**GRH ACCOUNTANCY LIMITED**

85C Huntingdon Street

St Neots

Cambridgeshire

PE19 1DU

# **Epos Logic Solutions Limited**

## **Abridged Financial Statements**

**Year ended 30 September 2016**

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# **Epos Logic Solutions Limited**

## **Directors' Report**

### **Year ended 30 September 2016**

The directors present their report and the unaudited abridged financial statements of the company for the year ended 30 September 2016 .

#### **Directors**

The directors who served the company during the year were as follows:

Mr K A McBryde

Mr M R McDonald

Mr A W Stokes

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 26 June 2017 and signed on behalf of the board by:

Mr K A McBryde

Mr M R McDonald

Director

Director

Mr A W Stokes

Director

Registered office:

Stonely Grange

Easton Road

Stonely

Cambridgeshire

PE19 5EL

# Epos Logic Solutions Limited

## Abridged Statement of Financial Position

**30 September 2016**

|                                                       | Note | 2016<br>£  | 2015<br>£  |
|-------------------------------------------------------|------|------------|------------|
| <b>Fixed assets</b>                                   |      |            |            |
| Tangible assets                                       | 6    | 1,011      | 1,264      |
| <b>Current assets</b>                                 |      |            |            |
| Debtors                                               |      | 116,331    | 87,184     |
| Cash at bank and in hand                              |      | 19,727     | 1,285      |
|                                                       |      | -----      | -----      |
|                                                       |      | 136,058    | 88,469     |
| <b>Creditors: amounts falling due within one year</b> |      | 301,071    | 396,315    |
|                                                       |      | -----      | -----      |
| <b>Net current liabilities</b>                        |      | 165,013    | 307,846    |
|                                                       |      | -----      | -----      |
| <b>Total assets less current liabilities</b>          |      | ( 164,002) | ( 306,582) |
|                                                       |      | -----      | -----      |
| <b>Net liabilities</b>                                |      | ( 164,002) | ( 306,582) |
|                                                       |      | -----      | -----      |
| <b>Capital and reserves</b>                           |      |            |            |
| Called up share capital                               |      | 100        | 100        |
| Profit and loss account                               |      | ( 164,102) | ( 306,682) |
|                                                       |      | -----      | -----      |
| <b>Members deficit</b>                                |      | ( 164,002) | ( 306,582) |
|                                                       |      | -----      | -----      |

These abridged financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 30 September 2016 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 abridged financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements .

# **Epos Logic Solutions Limited**

## **Abridged Statement of Financial Position** *(continued)*

**30 September 2016**

These abridged financial statements were approved by the board of directors and authorised for issue on 26 June 2017 , and are signed on behalf of the board by:

Mr K A McBryde

Director

Mr M R McDonald

Director

Mr A W Stokes

Director

Company registration number: 04079310

# **Epos Logic Solutions Limited**

## **Notes to the Abridged Financial Statements**

**Year ended 30 September 2016**

### **1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Stonely Grange, Easton Road, Stonely, Cambridgeshire, PE19 5EL.

### **2. Statement of compliance**

These abridged financial statements have been prepared in compliance with the provisions of FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'. The July 2015 amendments to the standard have been early adopted.

### **3. Accounting policies**

#### **Basis of preparation**

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The abridged financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

#### **Depreciation**

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

#### 4. Staff costs

The average number of persons employed by the company during the year, including the directors, amounted to 3 (2015: 3).

#### 5. Profit before taxation

Profit before taxation is stated after charging:

|                                 | 2016 | 2015 |
|---------------------------------|------|------|
|                                 | £    | £    |
| Depreciation of tangible assets | 253  | —    |
|                                 | ---- | ---- |

#### 6. Tangible assets

|                                         | £     |
|-----------------------------------------|-------|
| <b>Cost</b>                             |       |
| At 1 October 2015 and 30 September 2016 | 2,416 |
|                                         | ----- |
| <b>Depreciation</b>                     |       |
| At 1 October 2015                       | 1,152 |
| Charge for the year                     | 253   |
|                                         | ----- |
| At 30 September 2016                    | 1,405 |
|                                         | ----- |
| <b>Carrying amount</b>                  |       |
| At 30 September 2016                    | 1,011 |
|                                         | ----- |
| At 30 September 2015                    | 1,264 |
|                                         | ----- |

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.