

Statement of Consent to Prepare Abridged Financial Statements

All of the members of Epos Logic Solutions Limited have consented to the preparation of the abridged statement of income and retained earnings and the abridged statement of financial position for the year ending 30 September 2017 in accordance with Section 444(2A) of the Companies Act 2006.

COMPANY REGISTRATION NUMBER: 04079310

Epos Logic Solutions Limited

Filleted Unaudited Abridged Financial Statements

30 September 2017

Epos Logic Solutions Limited

Abridged Financial Statements

Year ended 30 September 2017

Contents	Page
Directors' report	1
Abridged statement of financial position	2
Notes to the abridged financial statements	4

The following pages do not form part of the abridged financial statements

Report to the board of directors on the preparation of the unaudited statutory
abridged financial statements

Epos Logic Solutions Limited

Directors' Report

Year ended 30 September 2017

The directors present their report and the unaudited abridged financial statements of the company for the year ended 30 September 2017 .

Directors

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

Mr M McDonald

Mr K McBryde

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 24 May 2018 and signed on behalf of the board by:

Mr M McDonald

Mr K McBryde

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 2017

		2017	2016
	Note	£	£
Fixed assets			
Tangible assets	5	759	1,011
Current assets			
Debtors	6	151,006	116,331
Cash at bank and in hand		40,448	19,727
		-----	-----
		191,454	136,058
Creditors: amounts falling due within one year	7	203,172	301,071
		-----	-----
Net current liabilities		11,718	165,013
		-----	-----
Total assets less current liabilities		(10,959)	(164,002)
		-----	-----
Net liabilities		(10,959)	(164,002)
		-----	-----
Capital and reserves			
Called up share capital		100	100
Profit and loss account		(11,059)	(164,102)
		-----	-----
Shareholders deficit		(10,959)	(164,002)
		-----	-----

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 abridged statement of income and retained earnings has not been delivered.

For the year ending 30 September 2017 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 2017

These abridged financial statements were approved by the board of directors and authorised for issue on 24 May 2018 , and are signed on behalf of the board by:

Mr M McDonald

Director

Mr K McBryde

Director

Mr A W Stokes

Director

Company registration number: 04079310

Epos Logic Solutions Limited

Notes to the Abridged Financial Statements

Year ended 30 September 2017

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 Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

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:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 3 (2016: 3).

5. Tangible assets

	£
Cost	
At 1 October 2016 and 30 September 2017	2,416

Depreciation	
At 1 October 2016	1,405
Charge for the year	252

At 30 September 2017	1,657

Carrying amount	
At 30 September 2017	759

At 30 September 2016	1,011

6. Debtors

	2017	2016
	£	£
Trade debtors	151,006	116,331
	-----	-----

7. Creditors: amounts falling due within one year

	2017	2016
	£	£
Bank loans and overdrafts	—	509
Trade creditors	99,981	99,013
Amounts owed to undertakings in which the company has a participating interest	66,237	152,582
Accruals and deferred income	1,750	3,900
Social security and other taxes	29,804	45,067
Director loan accounts	200	—
Other creditors	5,200	—
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	203,172	301,071
	-----	-----

8. Directors' advances, credits and guarantees

During the year the directors entered into the following advances and credits with the company:

2017			
	Balance brought forward	Amounts repaid	Balance outstanding
	£	£	£
Mr A W Stokes	—	(200)	(200)
	---	---	---
2016			
	Balance brought forward	Amounts repaid	Balance outstanding
	£	£	£
Mr A W Stokes	—	—	—
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Epos Logic Solutions Limited

Management Information

Year ended 30 September 2017

The following pages do not form part of the abridged financial statements.

Epos Logic Solutions Limited

Report to the Board of Directors on the Preparation of the Unaudited Statutory Abridged Financial Statements of Epos Logic Solutions Limited

Year ended 30 September 2017

As described on the abridged statement of financial position, the directors of the company are responsible for the preparation of the abridged financial statements for the year ended 30 September 2017, which comprise the abridged statement of financial position and the related notes. You consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions we have compiled these abridged financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

GRH ACCOUNTANCY LIMITED

First Floor, CQL House Alington Road Little Barford St Neots Cambridgeshire PE19 6YH

24 May 2018

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.