

Unaudited Financial Statements for the Year Ended 31 March 2023

for

EOD Limited

Contents of the Financial Statements
for the Year Ended 31 March 2023

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

DIRECTORS:

T Moynihan
Mrs S Moynihan

REGISTERED OFFICE:

129 Hills Road
Cambridge
Cambridgeshire
CB2 1PG

REGISTERED NUMBER:

06010607

ACCOUNTANTS:

Tyrrell Accountants
Unit D
South Cambs Business Park
Sawston
Cambridge
Cambridgeshire
CB22 3JH

Balance Sheet
31 March 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		38,252		46,577
CURRENT ASSETS					
Stocks		16,059		16,059	
Debtors	5	-		39	
Cash at bank and in hand		<u>80,721</u>		<u>51,115</u>	
		96,780		67,213	
CREDITORS					
Amounts falling due within one year	6	<u>41,963</u>		<u>38,408</u>	
NET CURRENT ASSETS			<u>54,817</u>		<u>28,805</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			93,069		75,382
CREDITORS					
Amounts falling due after more than one year	7		<u>43,386</u>		<u>60,891</u>
NET ASSETS			<u>49,683</u>		<u>14,491</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>49,681</u>		<u>14,489</u>
			<u>49,683</u>		<u>14,491</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 13 November 2023 and were signed on its behalf by:

T Moynihan - Director

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. **STATUTORY INFORMATION**

EOD Limited is a private company, limited by shares, registered in Not specified/Other. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 13 (2022 - 13) .

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4. **TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 April 2022	72,705	153,596	226,301
Additions	-	1,238	1,238
At 31 March 2023	<u>72,705</u>	<u>154,834</u>	<u>227,539</u>
DEPRECIATION			
At 1 April 2022	38,363	141,361	179,724
Charge for year	<u>2,159</u>	<u>7,404</u>	<u>9,563</u>
At 31 March 2023	<u>40,522</u>	<u>148,765</u>	<u>189,287</u>
NET BOOK VALUE			
At 31 March 2023	<u>32,183</u>	<u>6,069</u>	<u>38,252</u>
At 31 March 2022	<u>34,342</u>	<u>12,235</u>	<u>46,577</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other debtors	<u>-</u>	<u>39</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	(1)	17,905
Taxation and social security	37,863	20,503
Other creditors	<u>4,101</u>	<u>-</u>
	<u>41,963</u>	<u>38,408</u>

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023 £	2022 £
Bank loans	<u>43,386</u>	<u>60,891</u>

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.