Registration number: 07585521

Epicardio Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2014

Epicardio Ltd
(Registration number: 07585521)
Abbreviated Balance Sheet at 31 March 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets		2,471	1,000
Current assets			
Debtors		14,134	22,065
Cash at bank and in hand		43,106	1,688
		57,240	23,753
Creditors: Amounts falling due within one year		(6,203)	(11,905)
Net current assets		51,037	11,848
Net assets		53,508	12,848
Capital and reserves			
Called up share capital	3	1,136	1,000
Share premium account		137,242	59,878
Profit and loss account		(84,870)	(48,030)
Shareholders' funds		53,508	12,848

For the year ending 31 March 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the director on 17 October 2014

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V Hurmusiadis
Director

The notes on pages 2 to 3 form part of these financial statements.

Epicardio Ltd
Notes to the Abbreviated Accounts
for the Year Ended 31 March 2014

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	33.3 % straight line

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 April 2013	1,700	1,700
Additions	3,056	3,056
At 31 March 2014	4,756	4,756
Depreciation		
At 1 April 2013	700	700
Charge for the year	1,585	1,585
At 31 March 2014	2,285	2,285
Net book value		
At 31 March 2014	2,471	2,471
At 31 March 2013	1,000	1,000

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary shares of £1 each	1,136	1,136	1,000	1,000

New shares allotted

During the year 136 Ordinary shares having an aggregate nominal value of £136 were allotted for an aggregate consideration of £ 77,500. This share issue was to provide additional working capital.

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.