Registration number: 07585521

Epicardio Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2015

Epicardio Ltd
(Registration number: 07585521)
Abbreviated Balance Sheet at 31 March 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		1,020	2,471
Current assets			
Debtors		19,464	14,134
Cash at bank and in hand		48,064	43,106
		67,528	57,240
Creditors: Amounts falling due within one year		(5,796)	(6,203)
Net current assets		61,732	51,037
Net assets		62,752	53,508
Capital and reserves			
Called up share capital	3	1,278	1,136
Share premium account		202,100	137,242
Profit and loss account		(140,626)	(84,870)
Shareholders' funds		62,752	53,508

For the year ending 31 March 2015 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 3 December 2015

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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 2015

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).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

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 2014	4,756	4,756
At 31 March 2015	4,756	4,756
Depreciation		
At 1 April 2014	2,285	2,285
Charge for the year	1,451	1,451
At 31 March 2015	3,736	3,736
Net book value		
At 31 March 2015	1,020	1,020
At 31 March 2014	2,471	2,471

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	1,278	1,278	1,136	1,136

New shares allotted

During the year 142 Ordinary shares having an aggregate nominal value of £142 were allotted for an aggregate consideration of £ 65,000. 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.