REGISTERED NUMBER: 09463545 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2020

for

Epona Therapy Limited

Duncan King FCA
2 MacNeice Drive
Barton Park
Marlborough
Wiltshire
SN8 1TR

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for the Year Ended 31 March 2020

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Epona Therapy Limited

Company Information
for the Year Ended 31 March 2020

DIRECTOR:	Mrs R R Borthwick
SECRETARY:	
REGISTERED OFFICE:	49 Mildenhall Marlborough Wiltshire SN8 2LR
REGISTERED NUMBER:	09463545 (England and Wales)
ACCOUNTANTS:	Duncan King FCA 2 MacNeice Drive Barton Park Marlborough Wiltshire SN8 1TR

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Epona Therapy Limited

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Epona Therapy Limited for the year ended 31 March 2020 which comprise the Statement of Income and Retained Earnings, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the director of Epona Therapy Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Epona Therapy Limited and state those matters that we have agreed to state to the director of Epona Therapy Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Epona Therapy Limited and its director for our work or for this report.

It is your duty to ensure that Epona Therapy Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Epona Therapy Limited. You consider that Epona Therapy Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Epona Therapy Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Duncan King FCA
2 MacNeice Drive
Barton Park
Marlborough
Wiltshire
SN8 1TR

14 March 2021

Balance Sheet
31 March 2020

	Notes	31.3.20 £	£	31.3.19 £	£
FIXED ASSETS					
Intangible assets	4		7,000		8,000
Tangible assets	5		400		571
			7,400		8,571
CURRENT ASSETS					
Debtors	6	8,007		28,055	
Cash at bank		20,543		3,992	
		28,550		32,047	
CREDITORS					
Amounts falling due within one year	7	22,769		21,146	
NET CURRENT ASSETS			5,781		10,901
TOTAL ASSETS LESS CURRENT LIABILITIES			13,181		19,472
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			13,180		19,471
SHAREHOLDERS' FUNDS			13,181		19,472

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2020

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 30 December 2020 and were signed by:

Mrs R R Borthwick - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Epona Therapy Limited is a private company, limited by shares , registered in England and Wales. 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.

Goodwill
Goodwill, including technical knowledge of shiatsu therapy treatments , that was acquired by the company at the date of incorporation, is being amortised over its estimated useful life of ten years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 20% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

continued...

2. **ACCOUNTING POLICIES - continued**

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2019 - 1) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 April 2019 and 31 March 2020	10,000
AMORTISATION	
At 1 April 2019	2,000
Charge for year	1,000
At 31 March 2020	3,000
NET BOOK VALUE	
At 31 March 2020	7,000
At 31 March 2019	8,000

continued...

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 April 2019 and 31 March 2020	855
DEPRECIATION	
At 1 April 2019	284
Charge for year	171
At 31 March 2020	455
NET BOOK VALUE	
At 31 March 2020	400
At 31 March 2019	571

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20	31.3.19
	£	£
Trade debtors	8,007	17,867
Other debtors	-	10,188
	8,007	28,055

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20	31.3.19
	£	£
Taxation and social security	9,144	10,244
Other creditors	13,625	10,902
	22,769	21,146

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8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2020 and 31 March 2019:

	31.3.20	31.3.19
	£	£
Mrs R R Borthwick		
Balance outstanding at start of year	9,588	14,842
Amounts advanced	-	9,588
Amounts repaid	(9,588)	(14,842)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	-	9,588

Advances to the Director are interest bearing and repayable on demand.

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mrs R R Borthwick.

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.