

**Abbreviated Unaudited Accounts**

**for the Year Ended 31 May 2016**

**for**

**P.O.D. 45 LIMITED**

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FOR THE YEAR ENDED 31 MAY 2016**

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**P.O.D. 45 LIMITED**  
**Company Information**  
**FOR THE YEAR ENDED 31 MAY 2016**

**DIRECTOR:** Miss A.K. Servini

**REGISTERED OFFICE:** 44/45 St. Mary's Street  
Cardigan  
Ceredigion  
SA43 1HA

**REGISTERED NUMBER:** 03375745 (England and Wales)

**ACCOUNTANTS:** Hayvenhursts Accountancy  
Fairway House  
Links Business Park  
St Mellons  
Cardiff  
CF3 0LT

**P.O.D. 45 LIMITED (REGISTERED NUMBER: 03375745)**

**Abbreviated Balance Sheet  
31 MAY 2016**

	Notes	2016 £	£	2015 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		<b>249,669</b>		245,900
<b>CURRENT ASSETS</b>					
Stocks		<b>200</b>		350	
Debtors		<b>17,402</b>		12,388	
Cash at bank and in hand		<b>98</b>		<b>843</b>	
		<b>17,700</b>		<b>13,581</b>	
<b>CREDITORS</b>					
Amounts falling due within one year		<b>5,070</b>		<b>4,239</b>	
<b>NET CURRENT ASSETS</b>			<b>12,630</b>		9,342
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>262,299</b>		255,242
<b>CREDITORS</b>					
Amounts falling due after more than one year	3		<b>159,725</b>		144,898
<b>NET ASSETS</b>			<b>102,574</b>		<b>110,344</b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		<b>100</b>		100
Revaluation reserve			<b>82,508</b>		82,508
Profit and loss account			<b>19,966</b>		27,736
<b>SHAREHOLDERS' FUNDS</b>			<b>102,574</b>		<b>110,344</b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2016 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 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.
- (b)

The notes form part of these abbreviated accounts

**Abbreviated Balance Sheet - continued**  
**31 MAY 2016**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 7 January 2017 and were signed by:

Miss A.K. Servini - Director

**Notes to the Abbreviated Accounts  
FOR THE YEAR ENDED 31 MAY 2016**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

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

Land and buildings	- 2% on cost
Plant and machinery etc	- 25% on reducing balance

**Stocks**

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

**Deferred tax**

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

**2. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST OR VALUATION</b>	
At 1 June 2015	<b>260,890</b>
Additions	<b>4,500</b>
Disposals	<b>(5,500)</b>
At 31 May 2016	<b>259,890</b>
<b>DEPRECIATION</b>	
At 1 June 2015	<b>14,990</b>
Charge for year	<b>225</b>
Eliminated on disposal	<b>(4,994)</b>
At 31 May 2016	<b>10,221</b>
<b>NET BOOK VALUE</b>	
At 31 May 2016	<b>249,669</b>
At 31 May 2015	<b>245,900</b>

**3. CREDITORS**

Creditors include the following debts falling due in more than five years:

	<b>2016 £</b>	<b>2015 £</b>
Repayable by instalments	<b>37,530</b>	<b>22,726</b>

**Notes to the Abbreviated Accounts - continued  
FOR THE YEAR ENDED 31 MAY 2016**

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>2016</b> <b>£</b>	2015 <b>£</b>
100	Ordinary	£1	<u><b>100</b></u>	<u><b>100</b></u>

**5. RELATED PARTY DISCLOSURE**

Included within other debtors is a balance due from Servi-Cue Limited of £17,402 (2015- £12,388). Servi-Cue Limited is owned by the director Miss A.K. Servini.

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.