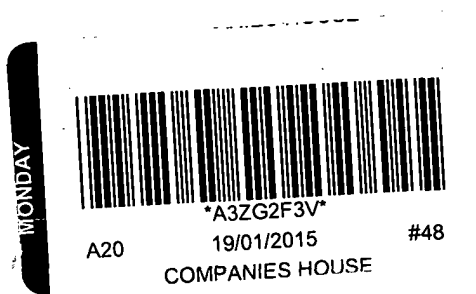


**ABBREVIATED UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 MAY 2014**

**FOR**

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



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

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FOR THE YEAR ENDED 31 MAY 2014**

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**P.O.D. 45 LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MAY 2014**

**DIRECTOR:** Miss A.K. Servi

**SECRETARY:**

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

**REGISTERED NUMBER:** 3375745 (England and Wales)

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

**ABBREVIATED BALANCE SHEET**  
**31 MAY 2014**

	Notes	2014 £	2013 £
<b>FIXED ASSETS</b>			
Tangible assets	2	246,200	128,650
<b>CURRENT ASSETS</b>			
Stocks		917	1,201
Debtors		10,801	4,217
Cash at bank and in hand		1,517	144
		<u>13,235</u>	<u>5,562</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>7,952</u>	<u>23,255</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>5,283</u>	<u>(17,693)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>251,483</u>	<u>110,957</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	3	<u>146,650</u>	<u>111,500</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u><u>104,833</u></u>	<u><u>(543)</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	100	100
Revaluation reserve		82,508	-
Profit and loss account		<u>22,225</u>	<u>(643)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>104,833</u></u>	<u><u>(543)</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

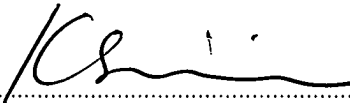
- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for 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 abbreviated accounts

ABBREVIATED BALANCE SHEET - continued  
31 MAY 2014

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 27/12/14 and were signed by:

  
.....  
Miss A.K. Servini - Director

The notes form part of these abbreviated accounts

# P.O.D. 45 LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2014

### 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 April 2008).

#### 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

	Total £
<b>COST OR VALUATION</b>	
At 1 June 2013	165,072
Additions	13,310
Revaluations	82,508
	<hr/>
At 31 May 2014	260,890
	<hr/>
<b>DEPRECIATION</b>	
At 1 June 2013	36,422
Charge for year	3,385
Charge written back	(25,117)
	<hr/>
At 31 May 2014	14,690
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 May 2014	246,200
	<hr/>
At 31 May 2013	128,650
	<hr/>

### 3. CREDITORS

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

	2014 £	2013 £
Repayable by instalments	24,500	-
	<hr/>	<hr/>

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

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 MAY 2014**

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

**5. RELATED PARTY DISCLOSURE**

Included within other debtors is a balance due from Servi-Cue Limited of £10,801 (2013 - £nil). Servi-Cue Limited is owned by the director Miss A.K. Servini.