

epod limited**Registered number:** 03832999**Balance Sheet****as at 31 August 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	3	15,287	14,936
Current assets			
Debtors	4	2,688	14,232
Cash at bank and in hand		72,918	78,330
		<u>75,606</u>	<u>92,562</u>
Creditors: amounts falling due within one year	5	(15,270)	(22,816)
Net current assets		<u>60,336</u>	<u>69,746</u>
Net assets		<u>75,623</u>	<u>84,682</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		75,523	84,582
Shareholder's funds		<u>75,623</u>	<u>84,682</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Dr J A Hampson**Director**

Approved by the board on 23 May 2022

epod limited
Notes to the Accounts
for the year ended 31 August 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with Section 1A (smaller entities) of FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Turnover

Turnover represents the amounts derived from the provision of goods and services to customers during the year.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Plant and equipment: 33% per annum on a reducing balance basis

2 Employees	2021	2020
	Number	Number
Average number of persons employed by the company	<u>1</u>	<u>1</u>

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 September 2020	198,432
Additions	<u>7,880</u>
At 31 August 2021	<u>206,312</u>
Depreciation	
At 1 September 2020	183,496
Charge for the year	<u>7,529</u>
At 31 August 2021	<u>191,025</u>
Net book value	
At 31 August 2021	<u>15,287</u>
At 31 August 2020	<u>14,936</u>

4 Debtors	2021	2020
	£	£
Trade debtors	2,038	13,042
Other debtors	650	1,190
	<u>2,688</u>	<u>14,232</u>

5 Creditors: amounts falling due within one year	2021	2020
	£	£
Corporation tax	4,762	11,553
Other taxes and social security costs	1,528	6,459
Other creditors	8,980	4,804
	<u>15,270</u>	<u>22,816</u>

6 Controlling party

The company is controlled by its sole shareholder, Dr J A Hampson.

7 Other information

epod limited is a private company limited by shares and incorporated in England. Its registered office is:

12 Mark Mansions
Westville Road
London
W12 9PS

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.