COMPANY REGISTRATION NUMBER 06736486

EPISERVE LTD ABBREVIATED ACCOUNTS FOR 31 OCTOBER 2013



GATLEY READ

Accountants
Prince of Wales House
18/19 Salmon Fields Business Village
Salmon Fields
Royton
Oldham
OL2 6HT

ABBREVIATED ACCOUNTS

YEAR ENDED 31 OCTOBER 2013

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ABBREVIATED BALANCE SHEET

31 OCTOBER 2013

	2013			2012
	Note	£	£	£
FIXED ASSETS	2			
Tangible assets			1,857	1,188
CURRENT ASSETS				
Debtors		6,029		18,336
Cash at bank and in hand		86,677		20,328
		92,706		38,664
CREDITORS: Amounts falling due within one y	ear	28,589		25,886
NET CURRENT ASSETS			64,117	12,778
TOTAL ASSETS LESS CURRENT LIABILITI	ES		65,974	13,966
				
CAPITAL AND RESERVES				
Called-up equity share capital	3		1	1
Profit and loss account			65,973	13,965
SHAREHOLDERS' FUNDS			65,974	13,966

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The director acknowledges his responsibility for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (11) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved and signed by the director and authorised for issue on 29 November 2013

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MR H M DIXON

Company Registration Number 06736486

The notes on pages 2 to 3 form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 OCTOBER 2013

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Equipment

20% Reducing Balance

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity

NOTES TO THE ABBREVIATED ACCOUNTS YEAR ENDED 31 OCTOBER 2013

1. ACCOUNTING POLICIES (continued)

2. FIXED ASSETS

						Tangible Assets £
	COST At 1 November 2012 Additions					2,524 906
	At 31 October 2013					3,430
	DEPRECIATION At 1 November 2012 Charge for year					1,336 237
	At 31 October 2013					1,573
	NET BOOK VALUE At 31 October 2013					1,857
	At 31 October 2012					1,188
3.	SHARE CAPITAL					
	Authorised share capital:					
					2013 £	2012 £
	100 Ordinary shares of £1 each				100	100
	Allotted, called up and fully paid:					
	1 Ordinary shares of £1 each	2013 No 1	£	<u>1</u>	2012 No 1	£1