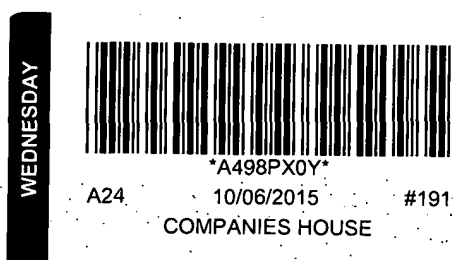


COMPANY REGISTRATION NUMBER 06736486

**EPISERVE LTD**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR**  
**31 OCTOBER 2014**



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

**EPISERVE LTD**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 OCTOBER 2014**

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**EPISERVE LTD**  
**ABBREVIATED BALANCE SHEET**  
**31 OCTOBER 2014**

	Note	2014 £	2013 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>2,121</u>	<u>1,857</u>
<b>CURRENT ASSETS</b>			
Debtors		557	6,029
Cash at bank and in hand		<u>57,522</u>	<u>86,677</u>
		<u>58,079</u>	<u>92,706</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>1,300</u>	<u>28,589</u>
<b>NET CURRENT ASSETS</b>		<u>56,779</u>	<u>64,117</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>58,900</u>	<u>65,974</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	<b>1</b>	<b>1</b>
Profit and loss account		<u>58,899</u>	<u>65,973</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>58,900</u>	<u>65,974</u>

For the year ended 31 October 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

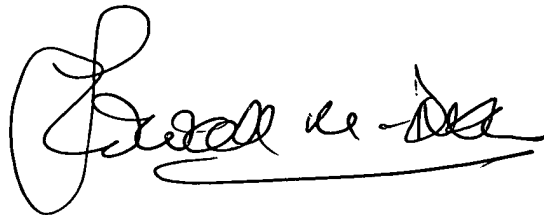
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 9 June 2015.

Mr H M Dixon

Company Registration Number: 06736486



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

# **EPISERVE LTD**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 OCTOBER 2014**

### **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.

# EPISERVE LTD

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 OCTOBER 2014

### 1. ACCOUNTING POLICIES *(continued)*

#### 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.

### 2. FIXED ASSETS

	Tangible Assets £
<b>COST</b>	
At 1 November 2013	3,430
Additions	<u>794</u>
<b>At 31 October 2014</b>	<u><b>4,224</b></u>
 <b>DEPRECIATION</b>	
At 1 November 2013	1,573
Charge for year	<u>530</u>
<b>At 31 October 2014</b>	<u><b>2,103</b></u>
 <b>NET BOOK VALUE</b>	
<b>At 31 October 2014</b>	<u><b>2,121</b></u>
At 31 October 2013	<u>1,857</u>

### 3. SHARE CAPITAL

Allotted, called up and fully paid:

	2014		2013	
	No	£	No	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>