

Registration number: 04807013

Epoipo Ltd

Unaudited **Amending** Abbreviated Accounts

for the Year Ended 31 December 2013

Roy Farrant & Co Ltd
Chartered Accountants
14 Le Corte Close
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Epoipo Ltd

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These amended accounts replace the original accounts.

These accounts are now the statutory accounts.

These accounts have been prepared as at the date of the original accounts, and not as at the date of the revision and accordingly do not deal with events between those dates.

The figures in the original accounts for Debtors; for Creditors: Amounts falling due within one year and for Profit and loss account were mis-stated due to the omission of a transaction and as a consequence did not agree with the company's books and records. That omission has been corrected in these amending accounts.

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of
the Unaudited Statutory Accounts of
Epoipo Ltd
for the Year Ended 31 December 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Epoipo Ltd for the year ended 31 December 2013 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Epoipo Ltd, as a body, in accordance with the terms of our engagement letter dated 16 December 2004. Our work has been undertaken solely to prepare for your approval the accounts of Epoipo Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Epoipo Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Epoipo Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Epoipo Ltd. You consider that Epoipo Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Epoipo Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Roy Farrant & Co Ltd
Chartered Accountants
14 Le Corte Close
Kings Langley
Hertfordshire
WD4 9PS

30 September 2014

Epoipo Ltd
(Registration number: 04807013)
Abbreviated Balance Sheet at 31 December 2013

		31 December 2013		31 December 2012	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	2		12,690		10,973
Current assets					
Debtors		1,323,786		1,470,980	
Cash at bank and in hand		<u>284,080</u>		<u>753,596</u>	
		1,607,866		2,224,576	
Creditors: Amounts falling due within one year		<u>(1,303,397)</u>		<u>(2,040,938)</u>	
Net current assets			<u>304,469</u>		<u>183,638</u>
Total assets less current liabilities			317,159		194,611
Provisions for liabilities			<u>(2,343)</u>		<u>(1,956)</u>
Net assets			<u><u>314,816</u></u>		<u><u>192,655</u></u>
Capital and reserves					
Called up share capital	3	2		2	
Profit and loss account		<u>314,814</u>		<u>192,653</u>	
Shareholders' funds			<u><u>314,816</u></u>		<u><u>192,655</u></u>

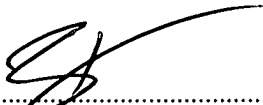
For the year ending 31 December 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

Approved by the Board on 30 September 2014 and signed on its behalf by:



 B. Batel
 Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Epoipo Ltd

Notes to the Abbreviated Accounts for the Year Ended 31 December 2013

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% of book value per year

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Foreign currency

Transactions in foreign currencies are recorded at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the closing rates at the balance sheet date. All exchange differences are included in the profit and loss account.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Epoipo Ltd

Notes to the Abbreviated Accounts for the Year Ended 31 December 2013

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Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 January 2013	30,522	30,522
Additions	5,947	5,947
At 31 December 2013	36,469	36,469
Depreciation		
At 1 January 2013	19,549	19,549
Charge for the year	4,230	4,230
At 31 December 2013	23,779	23,779
Net book value		
At 31 December 2013	12,690	12,690
At 31 December 2012	10,973	10,973

3 Share capital

Allotted, called up and fully paid shares

	31 December 2013		31 December 2012	
	No.	£	No.	£
Ordinary shares of £1 each	2	2	2	2