

EPC Services (Dorset) Limited
Annual Report and Unaudited Financial Statements
Year Ended 31 March 2020

Registration number: 06457931

EPC Services (Dorset) Limited

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EPC Services (Dorset) Limited

Balance Sheet

31 March 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	<u>4</u>	352	470
Current assets			
Debtors	<u>5</u>	12,043	32,596
Creditors: Amounts falling due within one year	<u>6</u>	<u>(6,679)</u>	<u>(11,744)</u>
Net current assets		<u>5,364</u>	<u>20,852</u>
Net assets		<u>5,716</u>	<u>21,322</u>
Capital and reserves			
Called up share capital	<u>7</u>	100	100
Profit and loss account		<u>5,616</u>	<u>21,222</u>
Total equity		<u>5,716</u>	<u>21,322</u>

The notes on pages 3 to 6 form an integral part of these financial statements.

EPC Services (Dorset) Limited

Balance Sheet

31 March 2020

For the financial year ending 31 March 2020 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 financial statements have been prepared and delivered in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 28 June 2020

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P R Martin
Director

Company Registration Number: 06457931

The notes on pages 3 to 6 form an integral part of these financial statements.

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EPC Services (Dorset) Limited

Notes to the Unaudited Financial Statements

Year Ended 31 March 2020

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Towngate House
2-8 Parkstone Road
Poole
BH15 2PW

The principal place of business is:

31 Greenways
Highcliffe
Christchurch
Dorset
BH23 5BB

These financial statements were authorised for issue by the director on 28 June 2020.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of value added tax, returns, rebates and discounts and after eliminating sales within the company.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

EPC Services (Dorset) Limited

Notes to the Unaudited Financial Statements

Year Ended 31 March 2020

Tax

Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current corporation tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Furniture, fittings and equipment	25% reducing balance method

Financial instruments

Classification

The company holds the following financial instruments:

- Short term trade and other debtors and creditors;
- Cash and bank balances.

All financial instruments are classified as basic.

Recognition and measurement

The company has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the company's obligations are discharged, expire or are cancelled.

Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

EPC Services (Dorset) Limited

Notes to the Unaudited Financial Statements

Year Ended 31 March 2020

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 1 (2019 - 1).

4 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 1 April 2019	2,384	2,384
At 31 March 2020	2,384	2,384
Depreciation		
At 1 April 2019	1,914	1,914
Charge for the year	118	118
At 31 March 2020	2,032	2,032
Carrying amount		
At 31 March 2020	352	352
At 31 March 2019	470	470

5 Debtors

	2020 £	2019 £
Other debtors	12,043	32,596
	12,043	32,596

6 Creditors

Creditors: amounts falling due within one year

	2020 £	2019 £
Due within one year		
Corporation tax	4,309	9,566
Other creditors	2,370	2,178
	6,679	11,744

EPC Services (Dorset) Limited

Notes to the Unaudited Financial Statements

Year Ended 31 March 2020

7 Share capital

Allotted, called up and fully paid shares

	No.	2020 £	No.	2019 £
Ordinary of £1 each	100	100	100	100

8 Related party transactions

Advances to directors

	At 1 April 2019 £	Advances to director £	Repayments by director £	At 31 March 2020 £
2020 P R Martin	32,596	39,453	(60,006)	12,043
	32,596	39,453	(60,006)	12,043

	At 1 April 2018 £	Advances to director £	Repayments by director £	At 31 March 2019 £
2019 P R Martin	10,132	86,644	(64,180)	32,596
	10,132	86,644	(64,180)	32,596

Interest was charged on the overdrawn director's current account which will be repaid within nine months of the year end.

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.