

Registration number 7700587

**Immigration Advice Service Ltd**  
**Abbreviated accounts**  
**for the period ended 31 July 2012**

THURSDAY



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16/05/2013  
COMPANIES HOUSE

# Immigration Advice Service Ltd

## Contents

	<b>Page</b>
Accountant's report	<b>1</b>
Abbreviated balance sheet	<b>2 - 3</b>
Notes to the financial statements	<b>4 - 5</b>

**Immigration Advice Service Ltd**

**Accountant's report on the unaudited financial statements to the director of  
Immigration Advice Service Ltd**

As described on the balance sheet you are responsible for the preparation of the financial statements for the period ended 31 July 2012 set out on pages 2 to 5 and you consider that the company is exempt from an audit. In accordance with your instructions I have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to me.

**Lucy Brooks FCCA  
Chartered Certified Accountant  
20 Henley Road  
Neston  
Cheshire  
CH64 0SG**

**Date: 14 May 2013**

**Immigration Advice Service Ltd**

**Abbreviated balance sheet  
as at 31 July 2012**

	Notes	31/07/12	
		£	£
<b>Fixed assets</b>			
Tangible assets	2		22,823
<b>Current assets</b>			
Debtors		11,766	
Cash at bank and in hand		111,661	
		<u>123,427</u>	
<b>Creditors: amounts falling due within one year</b>		(147,018)	
<b>Net current liabilities</b>			<u>(23,591)</u>
<b>Total assets less current liabilities</b>			(768)
<b>Provisions for liabilities</b>			<u>(427)</u>
<b>Deficiency of assets</b>			<u>(1,195)</u>
<b>Capital and reserves</b>			
Called up share capital	3		100
Profit and loss account			<u>(1,295)</u>
<b>Shareholders' funds</b>			<u>(1,195)</u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

**The notes on pages 4 to 5 form an integral part of these financial statements.**

**Immigration Advice Service Ltd**

**Abbreviated balance sheet (continued)**

**Director's statements required by Sections 475(2) and (3)  
for the period ended 31 July 2012**

In approving these abbreviated accounts as director of the company I hereby confirm

- (a) that for the period stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ,
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the period ended 31 July 2012 , and
- (c) that I acknowledge my responsibilities for
  - (1) ensuring that the company keeps accounting records which comply with Section 386 , and
  - (2) 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 period and of its profit or loss for the period then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company

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

The abbreviated accounts were approved by the Board on 14 May 2013 and signed on its behalf by



**O Okeregha**  
**Director**

**Registration number 7700587**

**The notes on pages 4 to 5 form an integral part of these financial statements.**

## Immigration Advice Service Ltd

### Notes to the abbreviated financial statements for the period ended 31 July 2012

#### 1. Accounting policies

##### 1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

##### 1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the period and derives from the provision of services falling within the company's ordinary activities

##### 1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Fixtures, fittings and equipment	-	25% straight line
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##### 1.4. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold,

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

**Immigration Advice Service Ltd**

**Notes to the abbreviated financial statements  
for the period ended 31 July 2012**

continued

		<b>Tangible fixed assets £</b>
<b>2.</b>	<b>Fixed assets</b>	
	<b>Cost</b>	
	Additions	30,387
	At 31 July 2012	<u>30,387</u>
	<b>Depreciation</b>	
	Charge for period	7,564
	At 31 July 2012	<u>7,564</u>
	<b>Net book value</b>	
	At 31 July 2012	<u><u>22,823</u></u>
<b>3.</b>	<b>Share capital</b>	<b>31/07/12</b>
		<b>£</b>
	<b>Authorised</b>	
	100 Ordinary shares of £1 each	<u>100</u>
	<b>Allotted, called up and fully paid</b>	
	100 Ordinary shares of £1 each	<u><u>100</u></u>
	<b>Equity Shares</b>	
	100 Ordinary shares of £1 each	<u><u>100</u></u>