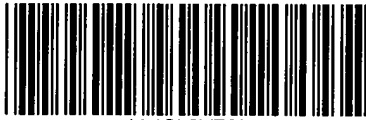


**INTERNATIONAL MARKET MANAGEMENT LIMITED**

**UNAUDITED ABBREVIATED ACCOUNTS**

**31 MARCH 2015**

TUESDAY



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A19                      28/07/2015                      #126

COMPANIES HOUSE

# **INTERNATIONAL MARKET MANAGEMENT LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2015**

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# INTERNATIONAL MARKET MANAGEMENT LIMITED

## REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF INTERNATIONAL MARKET MANAGEMENT LIMITED

YEAR ENDED 31 MARCH 2015

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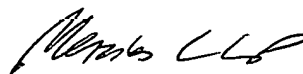
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of International Market Management Limited for the year ended 31 March 2015 which comprise the Balance Sheet and the related notes from the company's accounting records 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/regulations](http://icaew.com/regulations).

This report is made solely to the Board of Directors of International Market Management Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of International Market Management Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 02/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than International Market Management Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that International Market Management Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and loss of International Market Management Limited. You consider that International Market Management Limited 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 abbreviated accounts of International Market Management Limited. 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 abbreviated accounts.



MENZIES LLP  
Chartered Accountants

Victoria House  
50 - 58 Victoria Road  
Farnborough  
Hampshire  
GU14 7PG  
*24/7/15*

# INTERNATIONAL MARKET MANAGEMENT LIMITED

## ABBREVIATED BALANCE SHEET

31 MARCH 2015

	Note	2015		2014	
		£	£	£	£
<b>FIXED ASSETS</b>	<b>2</b>				
Tangible assets			2,568		-
Investments			1,759,992		-
			<u>1,762,560</u>		-
<b>CURRENT ASSETS</b>					
Debtors		44,414		8,781	
Cash at bank and in hand		2,001,446		4,058,969	
		<u>2,045,860</u>		<u>4,067,750</u>	
<b>CREDITORS: Amounts falling due within one year</b>					
		<u>9,630</u>		<u>10,394</u>	
<b>NET CURRENT ASSETS</b>			<u>2,036,230</u>		<u>4,057,356</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>3,798,790</u>		<u>4,057,356</u>
<b>CAPITAL AND RESERVES</b>					
Called-up equity share capital	<b>3</b>		39		39
Share premium account			4,416,646		4,416,646
Profit and loss account			(617,895)		(359,329)
<b>SHAREHOLDERS' FUNDS</b>			<u>3,798,790</u>		<u>4,057,356</u>

For the year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge their 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 by the directors and authorised for issue on 23/07/15, and are signed on their behalf by:

  
.....  
Mr D C Stewart

Company Registration Number: 08304378

The notes on pages 3 to 4 form part of these abbreviated accounts.

# INTERNATIONAL MARKET MANAGEMENT LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2015

### 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).

#### Consolidation

In the opinion of the directors, the company and its subsidiary undertakings comprise a small group. The company has therefore taken advantage of the exemption provided by Section 398 of the Companies Act 2006 not to prepare group accounts.

#### Turnover

The turnover shown in the profit and loss account represents amounts receivable for services provided during the period in the normal course of business, net of VAT.

#### 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 - 5 years straight line

#### 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 £	Investments £	Total £
<b>COST</b>			
Additions	3,210	1,759,992	1,763,202
<b>At 31 March 2015</b>	<u>3,210</u>	<u>1,759,992</u>	<u>1,763,202</u>
<b>DEPRECIATION</b>			
Charge for year	642	-	642
<b>At 31 March 2015</b>	<u>642</u>	<u>-</u>	<u>642</u>
<b>NET BOOK VALUE</b>			
<b>At 31 March 2015</b>	<u>2,568</u>	<u>1,759,992</u>	<u>1,762,560</u>
At 31 March 2014	<u>-</u>	<u>-</u>	<u>-</u>

The company owns 100% of the issued share capital of IMMASSOCIATES Mauritius, a company incorporated in the Republic of Mauritius during the year. IMMASSOCIATES Mauritius has not yet prepared any financial statements.

# INTERNATIONAL MARKET MANAGEMENT LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2015

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### 3. SHARE CAPITAL

Allotted, called up and fully paid:

	2015		2014	
	No	£	No	£
Ordinary shares of £0.001 each	1,900	2	1,900	2
A ordinary shares of £0.001 each	1,450	1	1,450	1
B Ordinary shares of £0.001 each	100	-	100	-
C Ordinary shares of £0.001 each	300	-	300	-
D Ordinary shares of £0.001 each	6,250	6	6,250	6
Deferred shares of £0.001 each	14,582	15	14,582	15
D Deferred shares of £0.001 each	14,584	15	14,584	15
	<u>39,166</u>	<u>39</u>	<u>39,166</u>	<u>39</u>

### 4. POST BALANCE SHEET EVENTS

On 1st June 2015, International Market Management Limited obtained additional share capital investment of £2,083,333 from existing shareholders as anticipated in the shareholder agreement. All relevant shareholders met their committed obligations meaning that there was no change to the existing ownership of the company.