

AMENDING

Registration number 7700587

**Immigration Advice Service Ltd**

**Abbreviated accounts**

**for the period ended 31 July 2012**

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# 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: 11 August 2014**

**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>		<u>(125,317)</u>	
<b>Net current liabilities</b>			<u>(1,890)</u>
<b>Total assets less current liabilities</b>			20,933
<b>Provisions for liabilities</b>			<u>(415)</u>
<b>Net assets</b>			<u>20,518</u>
<b>Capital and reserves</b>			
Called up share capital	3		100
Profit and loss account			<u>20,418</u>
<b>Shareholders' funds</b>			<u>20,518</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**

For the period ended 31 July 2012 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 period 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 of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the director on 11 August 2014, and are signed on his 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 goods 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. 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. 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>100</u>
<b>Equity Shares</b>	
100 Ordinary shares of £1 each	<u>100</u>