

# **INTERNATIONAL AUDITING AND ACCOUNTING SERVICES LIMITED**

**Company Registration Number:  
SC198529 (Scotland)**

## **Abbreviated (Unaudited) Accounts**

### **Period of accounts**

**Start date: 01st August 2011**

**End date: 31st July 2012**

**SUBMITTED**

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# INTERNATIONAL AUDITING AND ACCOUNTING SERVICES LIMITED

## **Company Information for the Period Ended 31st July 2012**

|                                     |                                                                   |
|-------------------------------------|-------------------------------------------------------------------|
| <b>Director:</b>                    | William Elliot Reid                                               |
| <b>Company secretary:</b>           | William Elliot Reid                                               |
| <b>Registered office:</b>           | 8 Hillside Grove<br>Barrhead<br>Glasgow<br>Lanarkshire<br>G78 1HB |
| <b>Company Registration Number:</b> | SC198529 (Scotland)                                               |

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# INTERNATIONAL AUDITING AND ACCOUNTING SERVICES LIMITED

## Abbreviated Balance sheet As at 31st July 2012

|                                                | Notes | 2012<br>£           | 2011<br>£           |
|------------------------------------------------|-------|---------------------|---------------------|
| <b>Current assets</b>                          |       |                     |                     |
| Debtors:                                       |       | 15,885              | -                   |
| Cash at bank and in hand:                      |       | 2,668               | 2,737               |
| <b>Total current assets:</b>                   |       | <u>18,553</u>       | <u>2,737</u>        |
| <b>Creditors</b>                               |       |                     |                     |
| Creditors: amounts falling due within one year |       | 14,388              | 132                 |
| <b>Net current assets (liabilities):</b>       |       | <u>4,165</u>        | <u>2,605</u>        |
| <b>Total assets less current liabilities:</b>  |       | 4,165               | 2,605               |
| <b>Total net assets (liabilities):</b>         |       | <u><u>4,165</u></u> | <u><u>2,605</u></u> |

The notes form part of these financial statements

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# INTERNATIONAL AUDITING AND ACCOUNTING SERVICES LIMITED

## Abbreviated Balance sheet As at 31st July 2012 continued

|                                  | Notes | 2012<br>£    | 2011<br>£    |
|----------------------------------|-------|--------------|--------------|
| <b>Capital and reserves</b>      |       |              |              |
| Called up share capital:         | 2     | 2            | 2            |
| Profit and Loss account:         |       | 4,163        | 2,603        |
| <b>Total shareholders funds:</b> |       | <u>4,165</u> | <u>2,605</u> |

For the year ending 31 July 2012 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).

The financial statements were approved by the Board of Directors on 30 January 2013

### SIGNED ON BEHALF OF THE BOARD BY:

Name: William Elliot Reid  
Status: Director

The notes form part of these financial statements

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# **INTERNATIONAL AUDITING AND ACCOUNTING SERVICES LIMITED**

## **Notes to the Abbreviated Accounts for the Period Ended 31st July 2012**

### **1. Accounting policies**

#### **Basis of measurement and preparation of accounts**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008)

#### **Turnover policy**

The turnover shown in the profit and loss account represents revenue recognised by the company in respect of goods and services supplied during the period, exclusive of Value Added Tax and trade discounts.

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# INTERNATIONAL AUDITING AND ACCOUNTING SERVICES LIMITED

## Notes to the Abbreviated Accounts for the Period Ended 31st July 2012

### 2. Called up share capital

Allotted, called up and paid

| Previous period      |                  |                         | 2011     |
|----------------------|------------------|-------------------------|----------|
| Class                | Number of shares | Nominal value per share | Total    |
| Ordinary shares:     | 2                | 1.00                    | 2        |
| Total share capital: |                  |                         | <u>2</u> |
| Current period       |                  |                         | 2012     |
| Class                | Number of shares | Nominal value per share | Total    |
| Ordinary shares:     | 2                | 1.00                    | 2        |
| Total share capital: |                  |                         | <u>2</u> |

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