

IDP Consultants Limited
Unaudited Abbreviated Accounts
31st March 2016

CONDIE & CO
Chartered Accountants
10 Abbey Park Place
Dunfermline
Fife
KY12 7NZ

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IDP Consultants Limited

Abbreviated Accounts

Year Ended 31st March 2016

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IDP Consultants Limited

Abbreviated Balance Sheet

31st March 2016

	Note	2016 £	2015 £
Fixed Assets	2		
Tangible assets		4,697	5,345
Current Assets			
Debtors		-	10,056
Cash at bank and in hand		37,322	27,556
		37,322	37,612
Creditors: Amounts Falling due Within One Year		19,476	12,776
Net Current Assets		17,846	24,836
Total Assets Less Current Liabilities		22,543	30,181
Provisions for Liabilities		940	1,069
		21,603	29,112
Capital and Reserves			
Called up equity share capital	4	100	100
Profit and loss account		21,503	29,012
Shareholders' Funds		21,603	29,112

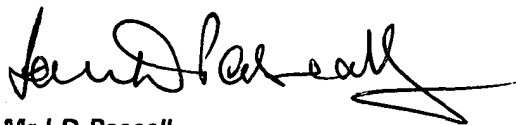
For the year ended 31st March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 24th November 2016, and are signed on their behalf by:



Mr I D Pascall
Director

Company Registration Number: SC299152

The notes on pages 2 to 3 form part of these abbreviated accounts.

IDP Consultants Limited

Notes to the Abbreviated Accounts

Year Ended 31st March 2016

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 January 2015).

Turnover

Turnover represents amounts receivable for goods and services provided in the normal course of business, net of trade discounts, VAT and other sales related taxes.

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:

Fittings & Equipment - 25% / 33.33% reducing balance

Deferred Taxation

Deferred tax is recognised in respect of timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on the tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non - discounted basis.

IDP Consultants Limited

Notes to the Abbreviated Accounts

Year Ended 31st March 2016

2. Fixed Assets

	Tangible Assets £
Cost	
At 1st April 2015	7,263
Additions	1,074
At 31st March 2016	<u>8,337</u>
Depreciation	
At 1st April 2015	1,918
Charge for year	1,722
At 31st March 2016	<u>3,640</u>
Net Book Value	
At 31st March 2016	<u>4,697</u>
At 31st March 2015	<u>5,345</u>

3. Directors' Current Accounts

Movements on the directors accounts during the year were as follows:

	Mr I D Pascall £	Mrs A M Pascall £	Total £
Balance at 31st March 2015	1,902	–	1,902
Funds introduced	431	–	431
Funds withdrawn	(1,526)	–	(1,526)
Balance at 31st March 2016	<u>807</u>	<u>–</u>	<u>807</u>

The loan is interest free and repayable on demand.

4. Share Capital

Authorised share capital:

	2016 £	2015 £
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2016 No.	£	2015 No.	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

IDP Consultants Limited

Chartered Accountants' Report to the Directors on the Preparation of the Unaudited Statutory Accounts of IDP Consultants Limited

Year Ended 31st March 2016

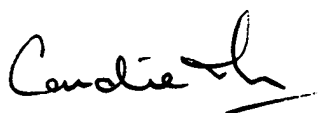
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of IDP Consultants Limited for the year ended 31st March 2016 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at www.icas.com/accountspreparationguidance.

This report is made solely to the Board of Directors of IDP Consultants 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 IDP Consultants Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at www.icas.com/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than IDP Consultants Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that IDP Consultants 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 profit of IDP Consultants Limited. You consider that IDP Consultants 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 IDP Consultants 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.



CONDIE & CO
Chartered Accountants

10 Abbey Park Place
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28th November 2016