

Registered Number 04919219

INSTITUTE OF PARALEGALS

Abbreviated Accounts

31 March 2013

Abbreviated Balance Sheet as at 31 March 2013

Notes 31/03/2013 31/10/2012

	£	£
Current assets		
Debtors	6,095	5,120
Cash at bank and in hand	2,267	1,468
	<u>8,362</u>	<u>6,588</u>
Creditors: amounts falling due within one year	(5,763)	(2,152)
Net current assets (liabilities)	<u>2,599</u>	<u>4,436</u>
Total assets less current liabilities	<u>2,599</u>	<u>4,436</u>
Creditors: amounts falling due after more than one year	(113,759)	(112,384)
Total net assets (liabilities)	<u>(111,160)</u>	<u>(107,948)</u>
Reserves		
Income and expenditure account	(111,160)	(107,948)
Members' funds	<u>(111,160)</u>	<u>(107,948)</u>

- For the year ending 31 March 2013 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.

Approved by the Board on 4 June 2014

And signed on their behalf by:

D Holland, Director

M Cooke, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2013**1 Accounting Policies****Basis of measurement and preparation of accounts**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except otherwise stated).

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible assets depreciation policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixture and Fittings 33% straight line

Intangible assets amortisation policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Website Development Costs 33% straight line

Trademark 10% straight line

Other accounting policies

Related Party

During the period, the Institute of Paralegals was acquired by Instructus. The Institute of Paralegals is 100% consolidated into the Instructus (the parent company) accounts, Company number 03235481 registered in England and Wales. The consolidated accounts can be found at 6 Graphite Square Vauxhall walk Vauxhall SE11 5EE.

The financial statements do not include disclosure of all transactions between the subsidiary and its parent. This is because the subsidiaries activities are 100% controlled by Instructus and hence exempt from the requirement under Financial Reporting Standard 8, 'Related Party Transactions' to disclose such transactions.

2 Company limited by guarantee

Company is limited by guarantee and consequently does not have share capital.

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