

727049

REGISTERED NUMBER: 05568559 (England and Wales)

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2015
FOR
IQOS LIMITED



IQOS LIMITED

CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2015

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

IQOS LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2015

DIRECTOR:

S K Ratcliffe

REGISTERED OFFICE:

2 A C Court
High Street
Thames Ditton
Surrey
KT7 0SR

REGISTERED NUMBER:

05568559 (England and Wales)

ACCOUNTANTS:

RJP LLP
2 AC Court
High Street
Thames Ditton
Surrey
KT7 0SR

**ABBREVIATED BALANCE SHEET
30 SEPTEMBER 2015**

	Notes	30.9.15 £	£	30.9.14 £	£
FIXED ASSETS					
Tangible assets	2		1,248		1,812
CURRENT ASSETS					
Debtors		183,072		187,511	
Cash at bank		106,807		116,731	
		289,879		304,242	
CREDITORS					
Amounts falling due within one year		282,196		305,581	
NET CURRENT ASSETS/(LIABILITIES)			7,683		(1,339)
TOTAL ASSETS LESS CURRENT LIABILITIES			8,931		473
PROVISIONS FOR LIABILITIES			249		362
NET ASSETS			8,682		111
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			8,681		110
SHAREHOLDERS' FUNDS			8,682		111

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2015:


The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 3/5/16 and were signed by:


S K Ratcliffe - Director

IQOS LIMITED**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2015****1. ACCOUNTING POLICIES****Accounting convention**

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).

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover

Turnover represents net invoiced sales of consultancy services, excluding value added tax.

Consultancy services are recognised as turnover in the period they are provided.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 20% on cost

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2014	
and 30 September 2015	2,819
DEPRECIATION	
At 1 October 2014	1,007
Charge for year	564
At 30 September 2015	1,571
NET BOOK VALUE	
At 30 September 2015	1,248
At 30 September 2014	1,812

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.15 £	30.9.14 £
1	Ordinary	£1	1	1

IQOS LIMITED**NOTES TO THE ABBREVIATED ACCOUNTS - continued**
FOR THE YEAR ENDED 30 SEPTEMBER 2015

4. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following loan from the director subsisted during the years ended 30 September 2015 and 30 September 2014:

	30.9.15 £	30.9.14 £
S K Ratcliffe		
Balance outstanding at start of year	(278,402)	(276,612)
Amounts advanced	5,881	6,938
Amounts repaid	(4,612)	(8,728)
Balance outstanding at end of year	<u>(277,133)</u>	<u>(278,402)</u>

This loan is interest free.