

**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**  
**FOR**  
**INFRASTRUCTURE ASSET DEVELOPMENT**  
**SERVICES LIMITED**

**INFRASTRUCTURE ASSET DEVELOPMENT  
SERVICES LIMITED (REGISTERED NUMBER: 08011684)**

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FOR THE YEAR ENDED 31 MARCH 2016**

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**INFRASTRUCTURE ASSET DEVELOPMENT  
SERVICES LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2016**

**DIRECTOR:** S Holden

**REGISTERED OFFICE:** 32 Brenkley Way  
Bleazard Business Park  
Seaton Burn  
Newcastle on Tyne  
Tyne and Wear  
NE13 6DS

**REGISTERED NUMBER:** 08011684 (England and Wales)

**ACCOUNTANTS:** Brennan Neil & Leonard  
Chartered Accountants  
32 Brenkley Way  
Bleazard Business Park  
Seaton Burn  
Newcastle on Tyne  
Tyne and Wear  
NE13 6DS

**INFRASTRUCTURE ASSET DEVELOPMENT  
SERVICES LIMITED (REGISTERED NUMBER: 08011684)**

**ABBREVIATED BALANCE SHEET  
31 MARCH 2016**

	Notes	2016 £	2015 £
<b>CURRENT ASSETS</b>			
Debtors		5,818	-
Cash at bank		<u>7,578</u>	<u>24,042</u>
		13,396	24,042
<b>CREDITORS</b>			
Amounts falling due within one year		<u>1,808</u>	<u>(128)</u>
<b>NET CURRENT ASSETS</b>		<u>11,588</u>	<u>24,170</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		11,588	24,170
<b>CREDITORS</b>			
Amounts falling due after more than one year		<u>13,788</u>	<u>11,562</u>
<b>NET (LIABILITIES)/ASSETS</b>		<u>(2,200)</u>	<u>12,608</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	2	144	144
Profit and loss account		<u>(2,344)</u>	<u>12,464</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>(2,200)</u>	<u>12,608</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) 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.
- (b)

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 9 December 2016 and were signed by:

S Holden - Director

The notes form part of these abbreviated accounts

**INFRASTRUCTURE ASSET DEVELOPMENT  
SERVICES LIMITED (REGISTERED NUMBER: 08011684)**

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2016**

**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).

**Turnover**

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

**Deferred tax**

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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**2. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
144	Ordinary	£1	<u>144</u>	<u>144</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.