

Registered Number 02754293

THE INSTITUTION OF ANALYSTS & PROGRAMMERS

Abbreviated Accounts

31 May 2014

Abbreviated Balance Sheet as at 31 May 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		£	£
Fixed assets			
Tangible assets	3	529	793
		<u>529</u>	<u>793</u>
Current assets			
Debtors	4	-	1,228
Cash at bank and in hand		81,769	61,248
		<u>81,769</u>	<u>62,476</u>
Prepayments and accrued income		1,700	1,700
Creditors: amounts falling due within one year		(41,441)	(696)
Net current assets (liabilities)		<u>42,028</u>	<u>63,480</u>
Total assets less current liabilities		<u>42,557</u>	<u>64,273</u>
Total net assets (liabilities)		<u>42,557</u>	<u>64,273</u>
Reserves			
Income and expenditure account		42,557	64,273
Members' funds		<u>42,557</u>	<u>64,273</u>

- For the year ending 31 May 2014 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 18 October 2014

And signed on their behalf by:

David Morgan, Director

Notes to the Abbreviated Accounts for the period ended 31 May 2014

1 Accounting Policies

Basis of measurement and preparation of accounts

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 invoiced subscriptions.

Tangible assets depreciation policy

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

Office Equipment - 33% on reducing balance

2 Company limited by guarantee

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

3 Tangible fixed assets

	£
Cost	
At 1 June 2013	8,722
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 May 2014	<u>8,722</u>
Depreciation	
At 1 June 2013	7,929
Charge for the year	264
On disposals	-
At 31 May 2014	<u>8,193</u>
Net book values	
At 31 May 2014	<u>529</u>
At 31 May 2013	<u>793</u>

4 Debtors

	2014	2013
	£	£
Debtors include the following amounts due after more than one year	0	1,228

registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.