

**REGISTERED NUMBER: 04394547 (England and Wales)**

**ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

**FOR**

**INDEPENDENT BUSINESS ANALYSIS LIMITED**

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**INDEPENDENT BUSINESS ANALYSIS LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2016**

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**INDEPENDENT BUSINESS ANALYSIS LIMITED**

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

**DIRECTORS:** A V Stemp  
Mrs D L Stemp

**SECRETARY:** A V Stemp

**REGISTERED OFFICE:** The Lodge  
Durford Place  
Petersfield  
Hampshire  
GU31 5AL

**REGISTERED NUMBER:** 04394547 (England and Wales)

**ACCOUNTANTS:** A B A  
Chartered Accountants  
49 Park Lane  
Fareham  
Hampshire  
PO16 7LE

**ABBREVIATED BALANCE SHEET**  
**31 MARCH 2016**

	Notes	2016 £	2015 £
<b>FIXED ASSETS</b>			
Tangible assets	2	1,202	2,307
Investments	3	145,097	-
		<u>146,299</u>	<u>2,307</u>
<b>CURRENT ASSETS</b>			
Debtors		7,847	11,309
Cash at bank		32,699	133,470
		<u>40,546</u>	<u>144,779</u>
<b>CREDITORS</b>			
Amounts falling due within one year		43,199	47,627
		<u></u>	<u></u>
<b>NET CURRENT (LIABILITIES)/ASSETS</b>		<u>(2,653)</u>	<u>97,152</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>143,646</u>	<u>99,459</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	100	100
Profit and loss account		143,546	99,359
		<u>143,646</u>	<u>99,459</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>143,646</u>	<u>99,459</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 directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

**ABBREVIATED BALANCE SHEET - continued**  
**31 MARCH 2016**

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 Board of Directors on 22 April 2016 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'A V Stemp', followed by a small checkmark.

A V Stemp - Director

INDEPENDENT BUSINESS ANALYSIS LIMITED

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 goods, excluding value added tax.

**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 - 33% on cost and 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 £
<b>COST</b>	
At 1 April 2015	12,787
Additions	420
	<hr/>
At 31 March 2016	13,207
	<hr/>
<b>DEPRECIATION</b>	
At 1 April 2015	10,480
Charge for year	1,525
	<hr/>
At 31 March 2016	12,005
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2016	1,202
	<hr/>
At 31 March 2015	2,307
	<hr/>

**INDEPENDENT BUSINESS ANALYSIS LIMITED**

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

**3. FIXED ASSET INVESTMENTS**

	Investments other than loans £
<b>COST</b>	
Additions	145,097
At 31 March 2016	<u>145,097</u>
<b>NET BOOK VALUE</b>	
At 31 March 2016	<u><u>145,097</u></u>

The company's investments at the Balance Sheet date in the share capital of companies include the following:

**Associated company**

**R & D Tax Experts Limited**

Nature of business: Taxation consultancy services

	%		
Class of shares:	holding		
Ordinary	30.00	31.8.15	31.8.14
		£	£
Aggregate capital and reserves		16,652	13,841
Profit for the year		<u>2,811</u>	<u>4,343</u>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016	2015
			£	£
100	A Ordinary	50p	50	50
100	B Ordinary	50p	50	50
			<u>100</u>	<u>100</u>

**5. CONTROL**

The company is controlled by the directors who jointly own the whole of the company's issued share capital.

**INDEPENDENT BUSINESS ANALYSIS LIMITED**

**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF  
INDEPENDENT BUSINESS ANALYSIS LIMITED**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2016 set out on pages three to nine and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



A B A  
Chartered Accountants  
49 Park Lane  
Fareham  
Hampshire  
PO16 7LE

Date: 30/04/2016