

Registered number

05452329

Ionactive Consulting Limited

Abbreviated Accounts

30 June 2016

Ionactive Consulting Limited**Registered number:** 05452329**Abbreviated Balance Sheet****as at 30 June 2016**

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	3	5,088	5,777
Current assets			
Debtors		79,360	80,892
Cash at bank and in hand		88,811	82,354
		<u>168,171</u>	<u>163,246</u>
Creditors: amounts falling due within one year		(42,168)	(46,385)
Net current assets		<u>126,003</u>	<u>116,861</u>
Total assets less current liabilities		<u>131,091</u>	<u>122,638</u>
Provisions for liabilities		(710)	(817)
Net assets		<u>130,381</u>	<u>121,821</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		130,281	121,721
Shareholder's funds		<u>130,381</u>	<u>121,821</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

M S Ramsay

Director

Approved by the board on 17 March 2017

Ionactive Consulting Limited
Notes to the Abbreviated Accounts
for the year ended 30 June 2016

1 Accounting policies

Basis of preparation

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

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.

Depreciation

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

Plant and machinery	25% reducing balance
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Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

2 Intangible fixed assets

£

Cost

At 1 July 2015	600
At 30 June 2016	<u>600</u>

Amortisation

At 1 July 2015	600
At 30 June 2016	<u>600</u>

Net book value

At 30 June 2016	<u>-</u>
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3 Tangible fixed assets

£

Cost

At 1 July 2015	27,473
Additions	1,546

Disposals	(2,650)
At 30 June 2016	<u>26,369</u>

Depreciation

At 1 July 2015	21,696
Charge for the year	1,696
On disposals	(2,111)
At 30 June 2016	<u>21,281</u>

Net book value

At 30 June 2016	<u>5,088</u>
At 30 June 2015	<u>5,777</u>

4 Share capital	Nominal value	2016 Number	2016 £	2015 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>
5 Loans to directors				
Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
Mr M S Ramsay				
Overdrawn director's account that is interest-free and repayable on demand.	528	266	(528)	266
	<u>528</u>	<u>266</u>	<u>(528)</u>	<u>266</u>

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