

Registered number  
08896850

Iyengar Ltd

Abbreviated Accounts

29 February 2016

## **Iyengar Ltd**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Iyengar Ltd for the year ended 29 February 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Iyengar Ltd for the year ended 29 February 2016 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Company's directors, as a body, in accordance with our current Terms of Business. Our work has been undertaken solely to prepare for your approval the accounts of Iyengar Ltd and state those matters that we have agreed to state to the Board of Directors of Iyengar Ltd, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Iyengar Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Iyengar Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Iyengar Ltd. You consider that Iyengar Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Iyengar Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.

Intouch Accounting Limited  
Chartered Accountants  
Everdene House  
Deansleigh Road  
Bournemouth  
Dorset  
BH7 7DU

14 October 2016

**Iyengar Ltd****Registered number:** 08896850**Abbreviated Balance Sheet  
as at 29 February 2016**

	Notes	2016 £	2015 £
<b>Current assets</b>			
Work in progress	9,164	-	
Debtors	522	2,904	
Cash at bank and in hand	104,570	53,432	
	114,256	56,336	
<b>Creditors: amounts falling due within one year</b>	(28,305)	(22,190)	
<b>Net current assets</b>		85,951	34,146
<b>Net assets</b>		85,951	34,146
<b>Capital and reserves</b>			
Called up share capital	2	100	100
Profit and loss account		85,851	34,046
<b>Shareholder's funds</b>		85,951	34,146

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.

S Iyengar

Director

Approved by the board on 14 October 2016

**Iyengar Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 29 February 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.

**Work in progress**

Work in progress is valued at the lower of cost and net realisable value. Long term work in progress on service contracts extending beyond one accounting period is valued at net realisable value only where the right to consideration arises during the accounting period.

**Pensions**

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

<b>2 Share capital</b>	<b>Nominal value</b>	<b>2016 Number</b>	<b>2016 £</b>	<b>2015 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</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.