Iyengar Ltd

Abbreviated Accounts

28 February 2015

Iyengar Ltd

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Iyengar Ltd for the period ended 28 February 2015

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 period ended 28 February 2015 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.

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. 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 period.

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

21 July 2015

Iyengar Ltd

Registered number: 08896850

Abbreviated Balance Sheet as at 28 February 2015

N	otes		2015
			£
Current assets			
Debtors		2,904	
Cash at bank and in hand		53,432	
		56,336	
Creditors: amounts falling due	1		
within one year		(22,190)	
Net current assets			34,146
Net assets			34,146
Capital and reserves			
Called up share capital	2		100
Profit and loss account			34,046
Shareholder's funds			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 20 July 2015

Iyengar Ltd Notes to the Abbreviated Accounts for the period ended 28 February 2015

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.

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.

2	Share capital	Nominal value	2015 Number	2015 £
	Allotted, called up and fully paid:			
	Ordinary shares	£1 each	100	100
		Nominal	Number	Amount
		Nominal value	Number	Amount £
	Shares issued during the period:	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Number	-

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.