

Registered number

05219712

Highbreeze International Limited

Abbreviated Accounts

30 September 2014

Highbreeze International Limited**Registered number:** 05219712**Abbreviated Balance Sheet****as at 30 September 2014**

	Notes	2014 £	2013 £
Fixed assets			
Tangible assets	2	3,589	2,347
Current assets			
Debtors		7,876	34,237
Cash at bank and in hand		9,189	960
		<u>17,065</u>	<u>35,197</u>
Creditors: amounts falling due within one year		<u>(4,659)</u>	<u>(12,930)</u>
Net current assets		12,406	22,267
Net assets		<u>15,995</u>	<u>24,614</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		15,993	24,612
Shareholders' funds		<u>15,995</u>	<u>24,614</u>

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

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

The directors acknowledge their 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.

Mr S Speight

Director

Approved by the board on 16 June 2015

Highbreeze International Limited
Notes to the Abbreviated Accounts
for the year ended 30 September 2014

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	15% reducing balance
Motor vehicles	25% straight line

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 Tangible fixed assets

£

Cost

At 1 October 2013	7,770
Additions	1,875
At 30 September 2014	<u>9,645</u>

Depreciation

At 1 October 2013	5,423
Charge for the year	633
At 30 September 2014	<u>6,056</u>

Net book value

At 30 September 2014	<u>3,589</u>
At 30 September 2013	<u>2,347</u>

3 Share capital	Nominal value	2014 Number	2014 £	2013 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	-	<u>2</u>	<u>2</u>

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