

REGISTERED NUMBER: 07791677 (England and Wales)

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE PERIOD 1 OCTOBER 2014 TO 31 DECEMBER 2015
FOR
INFRARED DIRECT LTD

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for the Period 1 October 2014 to 31 December 2015**

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INFRARED DIRECT LTD
COMPANY INFORMATION
for the Period 1 October 2014 to 31 December 2015

DIRECTOR: A R Wheatley

REGISTERED OFFICE: 1 Brewery House
Brook Street
Wivenhoe
Colchester
Essex
CO7 9DS

REGISTERED NUMBER: 07791677 (England and Wales)

ACCOUNTANTS: Martyn Lewis Chartered Accountants
1 Brewery House
Brook Street
Wivenhoe
Essex
CO7 9DS

INFRARED DIRECT LTD (REGISTERED NUMBER: 07791677)

**ABBREVIATED BALANCE SHEET
31 December 2015**

	Notes	2015 £	£	2014 £	£
FIXED ASSETS					
Tangible assets	2		376		501
CURRENT ASSETS					
Stocks		26,529		12,471	
Debtors		<u>1,116</u>		<u>10,289</u>	
		27,645		22,760	
CREDITORS					
Amounts falling due within one year		<u>40,543</u>		<u>22,622</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(12,898)</u>		<u>138</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(12,522)		639
CREDITORS					
Amounts falling due after more than one year			<u>10,240</u>		<u>-</u>
NET (LIABILITIES)/ASSETS			<u>(22,762)</u>		<u>639</u>
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			<u>(22,763)</u>		<u>638</u>
SHAREHOLDERS' FUNDS			<u>(22,762)</u>		<u>639</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2015.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

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

The notes form part of these abbreviated accounts

INFRARED DIRECT LTD (REGISTERED NUMBER: 07791677)

ABBREVIATED BALANCE SHEET - continued
31 December 2015

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 director on 29 November 2016 and were signed by:

A R Wheatley - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
for the Period 1 October 2014 to 31 December 2015

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 - 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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 £
COST	
At 1 October 2014	
and 31 December 2015	<u>668</u>
DEPRECIATION	
At 1 October 2014	167
Charge for period	<u>125</u>
At 31 December 2015	<u>292</u>
NET BOOK VALUE	
At 31 December 2015	<u><u>376</u></u>
At 30 September 2014	<u><u>501</u></u>

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2015 £	<i>2014 £</i>
1	Ordinary	1	<u><u>1</u></u>	<u><u><i>1</i></u></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.