

REGISTERED NUMBER: 07791677 (England and Wales)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2014

FOR

INFRARED DIRECT LTD

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for the Year Ended 30 September 2014**

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INFRARED DIRECT LTD
COMPANY INFORMATION
for the Year Ended 30 September 2014

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
30 September 2014**

	Notes	2014 £	£	2013 £	£
FIXED ASSETS					
Tangible assets	2		501		-
CURRENT ASSETS					
Stocks		12,471		20,110	
Debtors		10,289		4,952	
Cash at bank		-		4,138	
		22,760		29,200	
CREDITORS					
Amounts falling due within one year		22,622		36,078	
NET CURRENT ASSETS/(LIABILITIES)			138		(6,878)
TOTAL ASSETS LESS CURRENT LIABILITIES			639		(6,878)
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			638		(6,879)
SHAREHOLDERS' FUNDS			639		(6,878)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2014 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 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 30 September 2015 and were signed by:

A R Wheatley - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 30 September 2014**

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 April 2008).

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	
Additions	668
At 30 September 2014	668
DEPRECIATION	
Charge for year	167
At 30 September 2014	167
NET BOOK VALUE	
At 30 September 2014	501

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	<i>2013 £</i>
1	Ordinary	1	<u>1</u>	<u><i>1</i></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.