

Company Registration No. 05581780 (England and Wales)

**NIRAPOINT LIMITED**

**UNAUDITED ABBREVIATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2014**

TUESDAY



\*A4GY63WJ\*

A32

29/09/2015

#321

COMPANIES HOUSE

**NIRAPOINT LIMITED****UNAUDITED ABBREVIATED BALANCE SHEET  
AS AT 31 DECEMBER 2014**

	Notes	2014 £	£	2013 £	£
<b>Current assets</b>					
Debtors		29,092		28,087	
<b>Creditors: amounts falling due within one year</b>		(1,005)		-	
<b>Total assets less current liabilities</b>			<u>28,087</u>		<u>28,087</u>
<b>Capital and reserves</b>					
Called up share capital	2		188		188
Other reserves			13		13
Profit and loss account			<u>27,886</u>		<u>27,886</u>
<b>Shareholders' funds</b>			<u>28,087</u>		<u>28,087</u>

For the financial year ended 31 December 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The abbreviated financial statements on pages 1 to 2 were approved by the board of directors and authorised for issue on 25/1/15 and are signed on its behalf by:



I R Dunn  
Director

**NIRAPOINT LIMITED**  
**NOTES TO THE UNAUDITED ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

---

**1 Accounting policies**

**Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

**Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

**Financial instruments**

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

<b>2 Share capital</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>		
188 Ordinary of £1 each	188	188
	<u>          </u>	<u>          </u>