

Registered number
08682918

Candle By Parties Ltd

Abbreviated Accounts

30 September 2014

Candle By Parties Ltd**Registered number:** 08682918**Abbreviated Balance Sheet****as at 30 September 2014**

	Notes	2014
		£
Fixed assets		
Tangible assets	2	693
Current assets		
Stocks	1,130	
Debtors	214	
Cash at bank and in hand	443	
	<hr/> 1,787	
Creditors: amounts falling due within one year	(5,635)	
Net current liabilities	<hr/>	(3,848)
Net liabilities		<hr/> (3,155) <hr/>
Capital and reserves		
Called up share capital	3	1
Profit and loss account		(3,156)
Shareholder's funds		<hr/> (3,155) <hr/>

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 her 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.

Mrs Sarah Ditchfield

Director

Approved by the board on 1 April 2015

Candle By Parties Ltd
Notes to the Abbreviated Accounts
for the period 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 of services, net of discounts, provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Computer equipment	33% straight line
Motor vehicles	25% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

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.

2 Tangible fixed assets **£**

Cost

Additions	1,039
At 30 September 2014	<u>1,039</u>

Depreciation

Charge for the period	346
At 30 September 2014	<u>346</u>

Net book value

At 30 September 2014	<u>693</u>
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3 Share capital	Nominal value	2014 Number	2014 £
Allotted, called up and fully paid:			
Ordinary shares	£1 each	1	<u>1</u>

	Nominal value	Number	Amount £
Shares issued during the period:			
Ordinary shares	£1 each	1	<u>1</u>

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