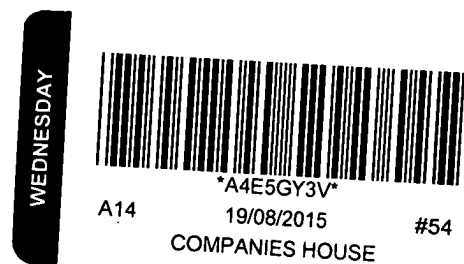


COMPANY REGISTRATION NUMBER 08775788

HANDYCANDY (UK) LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
30 APRIL 2015



EDWARDS VEEDER (UK) LIMITED

Chartered Accountants
Block E, Brunswick Square
Union Street
Oldham
OL1 1DE

HANDYCANDY (UK) LIMITED

ABBREVIATED ACCOUNTS

PERIOD FROM 14 NOVEMBER 2013 TO 30 APRIL 2015

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HANDYCANDY (UK) LIMITED

ABBREVIATED BALANCE SHEET

30 APRIL 2015

	Note	£	30 Apr 15 £
CURRENT ASSETS			
Debtors		1,091	
Cash at bank and in hand		3,853	
		<u>4,944</u>	
CREDITORS: Amounts falling due within one year		<u>1,877</u>	
NET CURRENT ASSETS			<u>3,067</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>3,067</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3		100
Profit and loss account			<u>2,967</u>
SHAREHOLDERS' FUNDS			<u>3,067</u>

For the period from 14 November 2013 to 30 April 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 31 July 2015.



Miss R. S. Adams

Company Registration Number: 08775788

The notes on page 2 form part of these abbreviated accounts.

HANDYCANDY (UK) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 14 NOVEMBER 2013 TO 30 APRIL 2015

1. ACCOUNTING POLICIES

Basis of accounting

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

The turnover in the accounts represents income from the sale of handbags and accessories stated exclusive of discounts.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. TRANSACTIONS WITH THE DIRECTOR

At the year end the director's current accounts outstanding were as follows -

	30 Apr 15
	£
Miss R.S. Adams	<u>1,056</u>

The maximum overdrawn director's current accounts were as at the balance sheet date.

3. SHARE CAPITAL

Allotted, called up and fully paid:

	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>