

COMPANY REGISTRATION NUMBER 07455287

**BOOT CANDY LIMITED**  
**ABBREVIATED ACCOUNTS**  
**28 FEBRUARY 2014**

**THE SHARMAN PARTNERSHIP**

Chartered Accountants  
39 Victoria Road  
Crosby  
Liverpool  
L23 7XY

WEDNESDAY



A10  
#185  
27/08/2014  
COMPANIES HOUSE

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# **BOOT CANDY LIMITED**

## **ABBREVIATED ACCOUNTS**

**PERIOD FROM 1 DECEMBER 2012 TO 28 FEBRUARY 2014**

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**BOOT CANDY LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**28 FEBRUARY 2014**

	Note	28 Feb 14 £	30 Nov 12 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>281</u>	<u>419</u>
<b>CURRENT ASSETS</b>			
Stocks		10,022	4,224
Debtors		8,312	21,923
Cash at bank and in hand		<u>16,905</u>	<u>3,112</u>
		<u>35,239</u>	<u>29,259</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>35,096</u>	<u>27,360</u>
<b>NET CURRENT ASSETS</b>		<u>143</u>	<u>1,899</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>424</u>	<u>2,318</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	10	10
Profit and loss account		<u>414</u>	<u>2,308</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>424</u>	<u>2,318</u>

For the period from 1 December 2012 to 28 February 2014 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 his responsibility 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 22-08-2014

*M. A. Wilson*

MR M WILSON  
Director

Company Registration Number: 07455287

The notes on pages 2 to 3 form part of these abbreviated accounts.

# **BOOT CANDY LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**PERIOD FROM 1 DECEMBER 2012 TO 28 FEBRUARY 2014**

### **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 shown in the profit and loss account represents amounts invoiced during the period, exclusive of Value Added Tax.

#### **Fixed assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings                      -    over 4 years

#### **Stocks**

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

#### **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

#### **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

# **BOOT CANDY LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**PERIOD FROM 1 DECEMBER 2012 TO 28 FEBRUARY 2014**

### **2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 December 2012 and 28 February 2014	<u><b>551</b></u>
<b>DEPRECIATION</b>	
At 1 December 2012	<b>132</b>
Charge for period	<u><b>138</b></u>
At 28 February 2014	<u><b>270</b></u>
<b>NET BOOK VALUE</b>	
At 28 February 2014	<u><b>281</b></u>
At 30 November 2012	<u><b>419</b></u>

### **3. SHARE CAPITAL**

**Allotted, called up and fully paid:**

	<b>28 Feb 14</b>		<b>30 Nov 12</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
Ordinary shares of £1 each	<u><b>10</b></u>	<u><b>10</b></u>	<u><b>10</b></u>	<u><b>10</b></u>