

**Registered Number 08326947**

**FIELD CANDY LIMITED**

**Abbreviated Accounts**

**31 December 2015**

**Abbreviated Balance Sheet as at 31 December 2015**

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		<i>£</i>	<i>£</i>
<b>Fixed assets</b>			
Intangible assets	2	416,244	249,819
Tangible assets	3	131,769	37,196
		<u>548,013</u>	<u>287,015</u>
<b>Current assets</b>			
Stocks		132,747	80,628
Debtors		140,138	74,740
Cash at bank and in hand		4	987
		<u>272,889</u>	<u>156,355</u>
<b>Creditors: amounts falling due within one year</b>		<u>(320,172)</u>	<u>(313,995)</u>
<b>Net current assets (liabilities)</b>		<u>(47,283)</u>	<u>(157,640)</u>
<b>Total assets less current liabilities</b>		<u>500,730</u>	<u>129,375</u>
<b>Creditors: amounts falling due after more than one year</b>		<u>(85,279)</u>	<u>0</u>
<b>Total net assets (liabilities)</b>		<u>415,451</u>	<u>129,375</u>
<b>Capital and reserves</b>			
Called up share capital	4	16	12,800
Share premium account		806,251	376,537
Profit and loss account		(390,816)	(259,962)
<b>Shareholders' funds</b>		<u>415,451</u>	<u>129,375</u>

- For the year ending 31 December 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 31 May 2016

And signed on their behalf by:

**Mrs R A Carr, Director**

Notes to the Abbreviated Accounts for the period ended 31 December 2015

1 Accounting Policies

**Basis of measurement and preparation of accounts**

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 policy**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible assets depreciation policy**

Plant and machinery - 25% on cost

Fixtures & fittings - 25% on cost

Motor vehicles - 25% on cost

Computer equipment - 33% on cost

**Intangible assets amortisation policy**

Development costs - amortised over 10 years

2 Intangible fixed assets

	£
<b>Cost</b>	
At 1 January 2015	254,695
Additions	196,483
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2015	<u>451,178</u>
<b>Amortisation</b>	
At 1 January 2015	4,876
Charge for the year	30,058
On disposals	-
At 31 December 2015	<u>34,934</u>
<b>Net book values</b>	
At 31 December 2015	<u>416,244</u>
At 31 December 2014	<u>249,819</u>

3 Tangible fixed assets

	£
<b>Cost</b>	
At 1 January 2015	64,828
Additions	142,722

Disposals	(35,450)
Revaluations	-
Transfers	-
At 31 December 2015	<u>172,100</u>
<b>Depreciation</b>	
At 1 January 2015	27,632
Charge for the year	30,424
On disposals	(17,725)
At 31 December 2015	<u>40,331</u>
<b>Net book values</b>	
At 31 December 2015	<u>131,769</u>
At 31 December 2014	<u>37,196</u>

#### 4 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	£	£
12,750,000 Ordinary shares of £0.000001 each	13	13
2,718,906 A Ordinary shares of £0.000001 each (0 shares for 2014)	3	0
346,712 B investment shares of £0.000001 each (0 shares for 2014)	0	0
0 Ordinary shares of £1 each (12,800 shares for 2014)	0	12,800

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.