

Unaudited Financial Statements for the Year Ended 31 January 2026

for

Candles by Sarah Limited

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for the Year Ended 31 January 2026

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DIRECTORS:

Mr J Sword
Mrs S L Sword

REGISTERED OFFICE:

The Retreat
406 Roding Lane South
Woodford Green
Essex
IG8 8EY

REGISTERED NUMBER:

13140708 (England and Wales)

ACCOUNTANTS:

Nordens
The Retreat
406 Roding Lane South
Woodford Green
Essex
IG8 8EY

Statement of Financial Position
31 January 2026

	Notes	31.1.26 £	£	31.1.25 £	£
FIXED ASSETS					
Tangible assets	4		657		805
CREDITORS					
Amounts falling due within one year	5	<u>2,670</u>		<u>2,256</u>	
NET CURRENT LIABILITIES			<u>(2,670)</u>		<u>(2,256)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(2,013)</u>		<u>(1,451)</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>(2,015)</u>		<u>(1,453)</u>
SHAREHOLDERS' FUNDS			<u>(2,013)</u>		<u>(1,451)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2026 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 28 September 2026 and were signed on its behalf by:

Mrs S L Sword - Director

Mr J Sword - Director

Notes to the Financial Statements
for the Year Ended 31 January 2026

1. **STATUTORY INFORMATION**

Candles by Sarah Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Going concerns

The financial statements have been prepared on the going concern basis. The directors are of the opinion that the shareholders will continue to support it, and provide adequate funding when necessary to enable it to meet its obligations for the foreseeable future, being for a period of at least twelve months from the date of approval of the financial statements.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2025 - 2).

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 February 2025 and 31 January 2026	586	444	700	1,730
DEPRECIATION				
At 1 February 2025	280	213	432	925
Charge for year	46	35	67	148
At 31 January 2026	326	248	499	1,073
NET BOOK VALUE				
At 31 January 2026	260	196	201	657
At 31 January 2025	306	231	268	805

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.26 £	31.1.25 £
Other creditors	2,670	2,256

6. **RELATED PARTY DISCLOSURES**

Miss S Sword and Mr J Sword are deemed to be key management personnel.

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.