

Abbreviated Unaudited Accounts for the Year Ended 31 August 2015

for

Chokolate Limited

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for the Year Ended 31 August 2015

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DIRECTORS:

G Fabris
Ms C Khouri

REGISTERED OFFICE:

Chantry Lodge
Pyecombe Street
Pyecombe
Brighton
BN45 7EE

REGISTERED NUMBER:

06317453 (England and Wales)

ACCOUNTANTS:

Shahram Moallemi and Co
Chantry Lodge
Pyecombe
West Sussex
BN45 7EE

Abbreviated Balance Sheet
31 August 2015

	Notes	31.8.15 £	£	31.8.14 £	£
FIXED ASSETS					
Tangible assets	2		519		692
CURRENT ASSETS					
Debtors		25,553		415	
Cash at bank and in hand		<u>36</u>		<u>5,945</u>	
		25,589		6,360	
CREDITORS					
Amounts falling due within one year		<u>250,651</u>		<u>242,599</u>	
NET CURRENT LIABILITIES			(225,062)		(236,239)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(224,543)</u>		<u>(235,547)</u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			(224,643)		(235,647)
SHAREHOLDERS' FUNDS			<u>(224,543)</u>		<u>(235,547)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2015 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 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 20 May 2016 and were signed on its behalf by:

G Fabris - Director

Notes to the Abbreviated Accounts
for the Year Ended 31 August 2015

1. **ACCOUNTING POLICIES**

Accounting convention

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

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

Tangible fixed assets

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

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 September 2014 and 31 August 2015	<u>11,666</u>
DEPRECIATION	
At 1 September 2014	10,974
Charge for year	173
At 31 August 2015	<u>11,147</u>
NET BOOK VALUE	
At 31 August 2015	<u>519</u>
At 31 August 2014	<u>692</u>

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.15 £	31.8.14 £
100	Ordinary	1	<u>100</u>	<u>100</u>

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Chokolate Limited for the year ended 31 August 2015 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Chokolate Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Chokolate Limited and state those matters that we have agreed to state to the Board of Directors of Chokolate Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Chokolate Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Chokolate Limited. You consider that Chokolate Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Chokolate Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Shahram Moallemi and Co
Chantry Lodge
Pyecombe
West Sussex
BN45 7EE

Date: