

Unaudited Financial Statements for the Year Ended 31 August 2023

for

Chokolade Limited

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for the Year Ended 31 August 2023

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DIRECTORS:

Mr G Fabris
Ms C Khouri

REGISTERED OFFICE:

ASM House
103A Keymer Road
Hassocks
West Sussex
BN6 8QL

REGISTERED NUMBER:

06317453 (England and Wales)

Balance Sheet
31 August 2023

	Notes	31.8.23 £	£	31.8.22 £	£
FIXED ASSETS					
Tangible assets	4		52		69
CURRENT ASSETS					
Debtors	5	18,754		18,754	
Cash at bank		<u>2</u>		<u>2</u>	
		18,756		18,756	
CREDITORS					
Amounts falling due within one year	6	<u>273,689</u>		<u>273,688</u>	
NET CURRENT LIABILITIES			<u>(254,933)</u>		<u>(254,932)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(254,881)</u>		<u>(254,863)</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>(254,981)</u>		<u>(254,963)</u>
SHAREHOLDERS' FUNDS			<u>(254,881)</u>		<u>(254,863)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 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 notes form part of these financial statements

Balance Sheet - continued
31 August 2023

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 11 March 2024 and were signed on its behalf by:

Ms C Khouri - Director

Notes to the Financial Statements
for the Year Ended 31 August 2023

1. **STATUTORY INFORMATION**

Chokolade 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.

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 balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2022 - 2) .

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

4. **TANGIBLE FIXED ASSETS**

Plant and
machinery
etc
£

COST

At 1 September 2022
and 31 August 2023

11,666

DEPRECIATION

At 1 September 2022
Charge for year

11,597

17

At 31 August 2023

11,614

NET BOOK VALUE

At 31 August 2023

52

At 31 August 2022

69

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

31.8.23

31.8.22

£

£

Trade debtors

18,754

18,754

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

31.8.23

31.8.22

£

£

Trade creditors

1

-

Other creditors

273,688

273,688

273,689

273,688

7. **ULTIMATE CONTROLLING PARTY**

The controlling party is Mr G Fabris.