

ROCOCO CHOCOLATES LTD

**Company Registration Number:
03401779 (England and Wales)**

Unaudited abridged accounts for the year ended 31 December 2017

Period of accounts

Start date: 01 July 2016

End date: 31 December 2017

ROCOCO CHOCOLATES LTD

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Balance sheet

As at 31 December 2017

	<i>Notes</i>	<i>18 months to 31 December 2017</i>	<i>2016</i>
		£	£
Fixed assets			
Intangible assets:		0	0
Tangible assets:	3	105,660	156,317
Investments:		0	0
Total fixed assets:		<u>105,660</u>	<u>156,317</u>
Current assets			
Stocks:		393,608	366,130
Debtors:		539,503	450,375
Cash at bank and in hand:		165,091	55,231
Investments:		0	0
Total current assets:		<u>1,098,202</u>	<u>871,736</u>
Creditors: amounts falling due within one year:		(807,419)	(774,989)
Net current assets (liabilities):		<u>290,783</u>	<u>96,747</u>
Total assets less current liabilities:		396,443	253,064
Creditors: amounts falling due after more than one year:		(289,224)	(435,250)
Provision for liabilities:		(17,104)	(17,104)
Total net assets (liabilities):		<u>90,115</u>	<u>(199,290)</u>
Capital and reserves			
Called up share capital:		150	100
Share premium account:		349,950	0
Revaluation reserve:		0	0
Other reserves:		0	0
Profit and loss account:		(259,985)	(199,390)
Shareholders funds:		<u>90,115</u>	<u>(199,290)</u>

The notes form part of these financial statements

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Balance sheet statements

For the year ending 31 December 2017 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.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit & loss account.

**This report was approved by the board of directors on 26 September 2018
and signed on behalf of the board by:**

Name: Mr R O H Morley
Status: Director

The notes form part of these financial statements

ROCOCO CHOCOLATES LTD

Notes to the Financial Statements

for the Period Ended 31 December 2017

1. Accounting policies

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

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Notes to the Financial Statements for the Period Ended 31 December 2017

2. Employees

	<i>18 months to 31 December 2017</i>	<i>2016</i>
Average number of employees during the period	66	67

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Notes to the Financial Statements

for the Period Ended 31 December 2017

3. Tangible Assets

	Total
Cost	£
At 01 July 2016	902,022
Additions	76,570
Disposals	0
Revaluations	0
Transfers	0
At 31 December 2017	<u>978,592</u>
Depreciation	
At 01 July 2016	745,705
Charge for year	127,227
On disposals	0
Other adjustments	0
At 31 December 2017	<u>872,932</u>
Net book value	
At 31 December 2017	<u>105,660</u>
At 30 June 2016	<u>156,317</u>

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Notes to the Financial Statements

for the Period Ended 31 December 2017

4. Changes in presentation and prior period adjustments

The Directors have identified that the Intangible Asset had been incorrectly stated in previous financial statements. An adjustment has been processed, which has resulted in the asset being fully written down in the 12 months to 30 June 2016. This results in an additional Amortisation charge of £288,000 being reflected in the prior year comparatives shown in these accounts. As of 30 June 2016 and 31 December 2017 the Intangible Asset balance was nil.

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Notes to the Financial Statements

for the Period Ended 31 December 2017

5. Related party transactions

Name of the related party:	Ms C J Coady OBE and Mr J V Booth	
Relationship:	Shareholders and Directors	
Description of the Transaction:	Loan balance	
		£
Balance at 01 July 2016		261,134
Balance at 31 December 2017		174,807
Name of the related party:	Mr R W C Larkin	
Relationship:	Director	
Description of the Transaction:	Loan to Company	
		£
Balance at 01 July 2016		21,600
Balance at 31 December 2017		0
Name of the related party:	Mr R O H Morley	
Relationship:	Director and Shareholder	
Description of the Transaction:	Money owed by the Company	
		£
Balance at 01 July 2016		0
Balance at 31 December 2017		2,876

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