

**Abbreviated Unaudited Accounts  
for the Year Ended 31 December 2014  
for  
C'est Chocolat Limited**

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for the Year Ended 31 December 2014**

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**C'est Chocolat Limited**  
**Company Information**  
**for the Year Ended 31 December 2014**

**DIRECTORS:**

L L Davidson  
A R Davidson  
E Cohen

**REGISTERED OFFICE:**

10 St Andrews Walk  
Alwoodley  
Leeds  
LS17 7TS

**REGISTERED NUMBER:**

07648834 (England and Wales)

**ACCOUNTANTS:**

Whitesides  
Chartered Accountants  
7 Feast Field  
Horsforth  
Leeds  
West Yorkshire  
LS18 4TJ

**Abbreviated Balance Sheet  
31 December 2014**

	Notes	2014 £	£	2013 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		23,333		26,833
Tangible assets	3		<u>11,424</u>		<u>13,504</u>
			34,757		40,337
<b>CURRENT ASSETS</b>					
Stocks		17,824		18,076	
Debtors		3,534		5,124	
Cash at bank and in hand		<u>13,008</u>		<u>7,732</u>	
		34,366		30,932	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>114,493</u>		<u>103,549</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(80,127)</u>		<u>(72,617)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(45,370)</u>		<u>(32,280)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		100		100
Profit and loss account			<u>(45,470)</u>		<u>(32,380)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(45,370)</u>		<u>(32,280)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2014 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.
- (b)

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 11 September 2015 and were signed on its behalf by:

L L Davidson - Director

**Notes to the Abbreviated Accounts  
for the Year Ended 31 December 2014**

**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).

These financial statements have been prepared on the going concern basis of accounting, the validity of which depends upon the continued support of the directors, which has been obtained.

**Turnover**

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

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2012, is being amortised evenly over its estimated useful life of ten years.

**Tangible fixed assets**

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

Fixtures and fittings	- 10% on cost
Computer equipment	- 33% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2014	
and 31 December 2014	<u>35,000</u>
<b>AMORTISATION</b>	
At 1 January 2014	8,167
Amortisation for year	<u>3,500</u>
At 31 December 2014	<u>11,667</u>
<b>NET BOOK VALUE</b>	
At 31 December 2014	<u>23,333</u>
At 31 December 2013	<u>26,833</u>

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 December 2014

3. **TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2014	17,764
Additions	350
Disposals	(629)
At 31 December 2014	<u>17,485</u>
<b>DEPRECIATION</b>	
At 1 January 2014	4,260
Charge for year	1,863
Eliminated on disposal	(62)
At 31 December 2014	<u>6,061</u>
<b>NET BOOK VALUE</b>	
At 31 December 2014	<u>11,424</u>
At 31 December 2013	<u>13,504</u>

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2014 £	2013 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

5. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

Included in creditors at note 7 is £104,340 (2013 £92,065) owing to the directors.

**Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
C'est Chocolat Limited**

**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 four) 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 C'est Chocolat Limited for the year ended 31 December 2014 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](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of C'est Chocolat 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 C'est Chocolat Limited and state those matters that we have agreed to state to the Board of Directors of C'est Chocolat Limited, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://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 C'est Chocolat 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 loss of C'est Chocolat Limited. You consider that C'est Chocolat 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 C'est Chocolat 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.

Whitesides  
Chartered Accountants  
7 Feast Field  
Horsforth  
Leeds  
West Yorkshire  
LS18 4TJ

11 September 2015

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.