

Registered number
05827446

Chocolate Couture Limited

Abbreviated Accounts

31 May 2007



Chocolate Couture Limited
Abbreviated Balance Sheet
as at 31 May 2007

	Notes	2007 £
Fixed assets		
Tangible assets	2	755
Current assets		
Stocks		750
Cash at bank and in hand		2,654
		<u>3,404</u>
Creditors: amounts falling due within one year		(7,792)
Net current liabilities		<u>(4,388)</u>
Net liabilities		<u>(3,633)</u>
Capital and reserves		
Called up share capital	3	500
Profit and loss account		(4,133)
Shareholders' funds		<u>(3,633)</u>

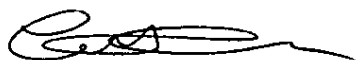
The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985, and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985

Signed on behalf of the board of directors



G Johnson
 Director

Approved by the board on 28/2/08

Chocolate Couture Limited
Notes to the Abbreviated Accounts
for the period ended 31 May 2007

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Plant and machinery	33 33% on cost
---------------------	----------------

Stocks

Stock is valued at the lower of cost and net realisable value

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

2 Tangible fixed assets

	£
Cost	
Additions	1,019
At 31 May 2007	<u>1,019</u>
Depreciation	
Charge for the period	264
At 31 May 2007	<u>264</u>
Net book value	
At 31 May 2007	<u>755</u>

Chocolate Couture Limited
Notes to the Abbreviated Accounts
for the period ended 31 May 2007

3 Share capital

		2007
		£
Authorised		
Ordinary shares of £1 each		<u>500</u>
	2007	2007
	No	£
Allotted, called up and fully paid		
Ordinary shares of £1 each	500	<u>500</u>

During the period 2 ordinary shares of £250 each were allotted and fully paid for cash at par

4 Transactions with directors

Creditors include £7,393 owing to G Johnson, a director of the company