

Registered Number 08276957

HOT CHOCOLATE TANNING LIMITED

Abbreviated Accounts

31 March 2016

Abbreviated Balance Sheet as at 31 March 2016

	Notes	2016 £	2015 £
Fixed assets			
Intangible assets	2	-	21,777
Tangible assets	3	61,929	34,236
		<u>61,929</u>	<u>56,013</u>
Current assets			
Stocks		2,515	2,515
Debtors		3,221	175
Cash at bank and in hand		4,267	8,359
		<u>10,003</u>	<u>11,049</u>
Creditors: amounts falling due within one year		<u>(34,228)</u>	<u>(48,268)</u>
Net current assets (liabilities)		<u>(24,225)</u>	<u>(37,219)</u>
Total assets less current liabilities		<u>37,704</u>	<u>18,794</u>
Provisions for liabilities		<u>(8,198)</u>	<u>(4,589)</u>
Total net assets (liabilities)		<u>29,506</u>	<u>14,205</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		29,406	14,105
Shareholders' funds		<u>29,506</u>	<u>14,205</u>

- For the year ending 31 March 2016 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.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 28 August 2016

And signed on their behalf by:

L Wilkinson, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2016

1 Accounting Policies

Basis of measurement and preparation of accounts

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective January 2015.

Turnover policy

The turnover shown in the profit and loss account represents the value of all work done during the period, exclusive of Value Added Tax. Turnover is recognised at the point at which the company has fulfilled its contractual obligations and the risks and rewards attaching to the sale have been transferred to the customer.

Tangible assets depreciation policy

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings - 20% reducing balance

Equipment - 25% straight line

Intangible assets amortisation policy

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - 33% straight line

2 Intangible fixed assets

	£
Cost	
At 1 April 2015	98,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2016	<u>98,000</u>
Amortisation	
At 1 April 2015	76,223
Charge for the year	21,777
On disposals	-
At 31 March 2016	<u>98,000</u>
Net book values	
At 31 March 2016	<u>0</u>
At 31 March 2015	<u>21,777</u>

3 Tangible fixed assets

	£
Cost	
At 1 April 2015	46,487
Additions	35,684
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2016	<u>82,171</u>
Depreciation	
At 1 April 2015	12,251
Charge for the year	7,991
On disposals	-
At 31 March 2016	<u>20,242</u>
Net book values	
At 31 March 2016	<u>61,929</u>
At 31 March 2015	<u>34,236</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	2016	2015
	£	£
100 Ordinary shares of £1 each	100	100

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