


Company Registration No. 3820805 (England and Wales)

THEOBROMA CACAO LIMITED

ABBREVIATED ACCOUNTS

FOR THE PERIOD ENDED 30 NOVEMBER 2000



THEOBROMA CACAO LIMITED

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THEOBROMA CACAO LIMITED

ABBREVIATED BALANCE SHEET AS AT 30 NOVEMBER 2000

	Notes	2000 £	£
Fixed assets			
Tangible assets	2		35,064
Current assets			
Stocks		10,000	
Debtors		5,579	
Cash at bank and in hand		417	
		15,996	
Creditors: amounts falling due within one year		(141,069)	
Net current liabilities			(125,073)
Total assets less current liabilities			(90,009)
Capital and reserves			
Called up share capital	3		100
Profit and loss account			(90,109)
Shareholders' funds			(90,009)

Advantage is taken of the exemptions conferred by Section A of Part III of Schedule 8 to the Companies Act 1985 with respect to the delivery of individual accounts. In the opinion of the directors the company is entitled to those exemptions on the grounds that it has met the qualifications for a small company specified in sections 246 and 247.

THEOBROMA CACAO LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED) AS AT 30 NOVEMBER 2000

In preparing these abbreviated accounts:

- (a) The director is of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985;
- (b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- (c) The director acknowledges his responsibilities for:
 - (i) ensuring that the company keeps 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 period and of its profit or loss for the financial period in accordance with the requirements of Section 226, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

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

The financial statements were approved by the board on1/6/01.....

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C Brown
Director

THEOBROMA CACAO LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 30 NOVEMBER 2000

1 Accounting policies

1.1 Basis of preparation

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000).

The accounts have been prepared under a going concern basis as the director and creditors will continue to support the company.

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	15% per annum straight line
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1.4 Deferred taxation

Deferred taxation is provided at appropriate rates on all timing differences using the liability method only to the extent that, in the opinion of the director, there is a reasonable probability that a liability or asset will crystallise in the foreseeable future.

2 Fixed assets

	Tangible assets £
Cost	
At 5 August 1999	-
Additions	40,363
At 30 November 2000	40,363
Depreciation	
At 5 August 1999	-
Charge for the period	5,299
At 30 November 2000	5,299
Net book value	
At 30 November 2000	35,064

THEOBROMA CACAO LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 30 NOVEMBER 2000

3	Share capital	2000
		£
	Authorised	
	1,000 Ordinary shares of £ 1 each	1,000
		<u><u> </u></u>
	Allotted, called up and fully paid	
	100 Ordinary shares of £ 1 each	100
		<u><u> </u></u>

4 Transactions with directors

During the period, the director introduced £67,000 to help set up the company, and at the period end the company still owes the director this amount.