

Registration number: 08122770

ChocoCake Ltd

Unaudited Abbreviated Accounts ,
for the Year Ended 31 October 2015

ChocoCake Ltd
Contents

Accountants' Report	<div></div>	<u>1</u>
Abbreviated Balance Sheet	<div></div>	<u>2</u>
Notes to the Abbreviated Accounts	<div></div>	<u>3 to 4</u>

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
ChocoCake Ltd
for the Year Ended 31 October 2015**

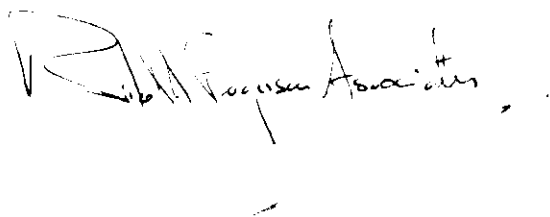
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of ChocoCake Ltd for the year ended 31 October 2015 set out on pages from the company's accounting records and from information and explanations you have given us.

We have carried out this engagement in accordance with technical guidance issued by the Association of Accounting Technicians and have complied with the ethical guidance laid down by the Association relating to members undertaking the compilation of financial statements.

This report is made solely to the Board of Directors of ChocoCake Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of ChocoCake Ltd and state those matters that we have agreed to state to them, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than ChocoCake Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that ChocoCake Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of ChocoCake Ltd. You consider that ChocoCake Ltd 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 accounts of ChocoCake Ltd. 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 accounts.



.....

Birkett Ferguson Associates Ltd
Accountants & Tax Advisors
186B Lower Blandford Road
Broadstone
Dorset
BH18 8DP
12 February 2016

ChocoCake Ltd
(Registration number: 08122770)
Abbreviated Balance Sheet at 31 October 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		10,796	13,477
Current assets			
Stocks		11,157	9,934
Debtors		1,183	1,421
Cash at bank and in hand		4,099	7,467
		16,439	18,822
Creditors: Amounts falling due within one year		(16,474)	(31,824)
Net current liabilities		(35)	(13,002)
Total assets less current liabilities		10,761	475
Provisions for liabilities		(2,159)	(2,695)
Net assets/(liabilities)		8,602	(2,220)
Capital and reserves			
Called up share capital	3	200	200
Profit and loss account		8,402	(2,420)
Shareholders' funds/(deficit)		8,602	(2,220)

For the year ending 31 October 2015 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 12 February 2016 and signed on its behalf by:

.....
Mr Wayne Robert McCrea
Director

.....
Mrs Hazel Anne McCrea
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

ChocoCake Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 October 2015
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	25% reducing balance
Fixtures and fittings	15% reducing balance

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

ChocoCake Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 October 2015
..... continued

2 Fixed assets

	Tangible assets £
Cost	
At 1 November 2014	20,994
At 31 October 2015	20,994
Depreciation	
At 1 November 2014	7,517
Charge for the year	2,681
At 31 October 2015	10,198
Net book value	
At 31 October 2015	10,796
At 31 October 2014	13,477

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary A shares of £1 each	100	100	100	100
Ordinary B shares of £1 each	100	100	100	100
	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>

Page 4

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.