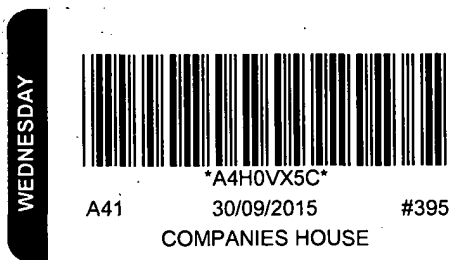


REGISTERED NUMBER: 07457856 (England and Wales)

Abbreviated Accounts
for the Year Ended 31 December 2014
for
The Grown Up Chocolate Company Limited



The Grown Up Chocolate Company Limited

**Contents of the Abbreviated Accounts
for the Year Ended 31 December 2014**

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The Grown Up Chocolate Company Limited

**Company Information
for the Year Ended 31 December 2014**

DIRECTORS: S C Bennett (Chairman)
J M Ecclestone (Chief Executive)
F W Lucas (Non Exec. Director)
J A Steinberg (Finance Director)

REGISTERED OFFICE: Elwood House
42 Lytton Road
New Barnet
Barnet
Hertfordshire
EN5 5BY

REGISTERED NUMBER: 07457856 (England and Wales)

AUDITORS: The Mudd Partnership
Statutory Auditors
Chartered Accountants
Lakeview House
4 Woodbrook Crescent
Billericay
Essex
CM12 0EQ

**Report of the Independent Auditors to
The Grown Up Chocolate Company Limited
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of The Grown Up Chocolate Company Limited for the year ended 31 December 2014 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

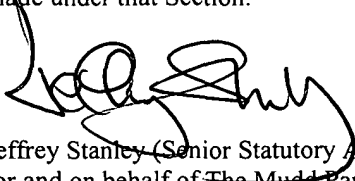
The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



Jeffrey Stanley (Senior Statutory Auditor)
for and on behalf of The Mudd Partnership
Statutory Auditors
Chartered Accountants
Lakeview House
4 Woodbrook Crescent
Billericay
Essex
CM12 0EQ

14 September 2015

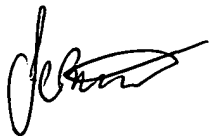
The Grown Up Chocolate Company Limited (Registered number: 07457856)

Abbreviated Balance Sheet
31 December 2014

	Notes	31.12.14 £	£	31.12.13 £	£
FIXED ASSETS					
Tangible assets	2		116,960		74,815
CURRENT ASSETS					
Stocks		148,474		63,046	
Debtors		136,845		94,151	
Cash at bank and in hand		1,722			
		<u>287,041</u>		<u>157,197</u>	
CREDITORS					
Amounts falling due within one year		<u>339,423</u>		<u>174,654</u>	
NET CURRENT LIABILITIES			<u>(52,382)</u>		<u>(17,457)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			64,578		57,358
CREDITORS					
Amounts falling due after more than one year			<u>241,937</u>		<u>190,522</u>
NET LIABILITIES			<u>(177,359)</u>		<u>(133,164)</u>
CAPITAL AND RESERVES					
Called up share capital	3		143		100
Share premium			292,701		-
Profit and loss account			<u>(470,203)</u>		<u>(133,264)</u>
SHAREHOLDERS' FUNDS			<u>(177,359)</u>		<u>(133,164)</u>

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 14 September 2015 and were signed on its behalf by:



S C Bennett (Chairman) - Director

The notes form part of these abbreviated accounts

The Grown Up Chocolate Company Limited

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).

Turnover

The turnover shown in the profit and loss account represents amounts of good sold during the year, exclusive of Value Added Tax.

Tangible fixed assets

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

Improvements to property	- 25% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

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 arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or a right to pay less) tax at a future, at the tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

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. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2014	99,760
Additions	80,943
	<hr/>
At 31 December 2014	180,703
	<hr/>
DEPRECIATION	
At 1 January 2014	24,945
Charge for year	38,798
	<hr/>
At 31 December 2014	63,743
	<hr/>
NET BOOK VALUE	
At 31 December 2014	116,960
	<hr/>
At 31 December 2013	74,815
	<hr/>

The Grown Up Chocolate Company Limited

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

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			31.12.14	31.12.13
Number:	Class:	Nominal value:	£	£
14,271	Ordinary	0.01	<u>143</u>	<u>100</u>

~~During the year, the company converted 100 ordinary shares of £1.00 to 10,000 ordinary shares of £0.01 each.~~

In aggregate, 4,091 ordinary shares of £0.01 were issued at a premium of £68.49 per share and a further 180 ordinary shares of £0.01 were issued at a premium of £69.49 per share.