

Company Registration No. 02997137 (England and Wales)

TAMORA TRADING LIMITED

**UNAUDITED ABBREVIATED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2015**

REGISTRAR OF COMPANIES

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TAMORA TRADING LIMITED**UNAUDITED ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2015**


	Notes	2015 £	£	2014 £	£
Fixed assets					
Tangible assets	2	163,280		163,279	
Investments	2	559,779		586,893	
		<u>723,059</u>		<u>750,172</u>	
Current assets					
Debtors		166,540		227,848	
Cash at bank and in hand		227,423		147,610	
		<u>393,963</u>		<u>375,458</u>	
Creditors: amounts falling due within one year		<u>(1,202,398)</u>		<u>(1,127,969)</u>	
Net current liabilities			<u>(808,435)</u>		<u>(752,511)</u>
Total assets less current liabilities			<u>(85,376)</u>		<u>(2,339)</u>
Creditors: amounts falling due after more than one year			<u>(579,918)</u>		<u>(614,528)</u>
Net liabilities			<u><u>(665,294)</u></u>		<u><u>(616,867)</u></u>
Capital and reserves					
Called up share capital	3	1,000		2	
Profit and loss account		(666,294)		(616,869)	
Shareholders' funds		<u><u>(665,294)</u></u>		<u><u>(616,867)</u></u>	

For the financial year ended 31 December 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The abbreviated financial statements on pages 1 to 3 were approved and signed by the director and authorised for issue on 22 December 2016



M Dutordoir
Director

TAMORA TRADING LIMITED

NOTES TO THE UNAUDITED ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

1 Accounting policies

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards.

The director considers it appropriate to prepare the financial statements on the going concern basis as the company has received an undertaking of financial support from its principal creditors.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land 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:

Land and buildings Freehold

Fixtures, fittings and equipment 20% straight line

No depreciation is provided in respect of freehold land.

Investments

Long term investments are described as participating interest and are classified as fixed assets. Participating interest are stated at cost in the company balance sheet.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

Foreign currency translation

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

Group accounts

The financial statements present information about the company as an individual undertaking and not about its group. The company and its subsidiary undertaking comprise a small-sized group. The company has therefore taken advantage of the exemptions provided by section 398 of the Companies Act 2006 not to prepare group accounts.

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.

TAMORA TRADING LIMITED
NOTES TO THE UNAUDITED ABBREVIATED FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2015

2 Fixed assets

	Tangible assets	Investments	Total
	£	£	£
Cost			
At 1 January 2015	178,812	586,893	765,705
Revaluation	-	(27,114)	(27,114)
At 31 December 2015	178,812	559,779	738,591
Depreciation			
At 1 January 2015 & at 31 December 2015	15,532	-	15,532
Net book value			
At 31 December 2015	163,280	559,779	723,059
At 31 December 2014	163,279	586,893	750,172

Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies:

Company	Country of registration or incorporation	Shares held	%
		Class	
Subsidiary undertakings			
Les Maitres Chocolatiers ReunisFrance S.A.		ordinary	96.90
Other significant interests			
OCCI	Belgium	ordinary	10.00

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Capital and reserves	Profit/(loss) for the year
	2015	2015
	£	£
Principal activity		
Les Maitres Chocolatiers ReunisReal estate investment S.A.	-	-

Other loans comprise of interest bearing working capital advances to one Belgium and two Polish co-operative retail food business.

3 Share capital

	2015	2014
	£	£
Allotted, called up and fully paid		
2 ordinary shares of £1 each	1,000	2

ACCOUNTANT'S REPORT TO THE DIRECTOR OF TAMORA TRADING LIMITED ON THE UNAUDITED ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we prepared for your approval the abbreviated financial statements of Tamora Trading Limited which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Tamora Trading Limited, as a body, in accordance with the terms of our engagement letter dated 3 September 2012. Our work has been undertaken solely to prepare for your approval the financial statements of Tamora Trading Limited and state those matters that we have agreed to state to them in accordance with ICAEW Technical Release 07/16 AAF. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights against RSM UK Tax and Accounting Limited for any purpose or in any context. Any party other than the Board of Directors which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Tax and Accounting Limited will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representation in this report.

It is your duty to ensure that Tamora Trading Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Tamora Trading Limited under the Companies Act 2006. You consider that Tamora Trading Limited 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 financial statements of Tamora Trading Limited. 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 financial statements or the abbreviated financial statements.

RSM UK Tax and Accounting Limited

RSM UK Tax and Accounting Limited
Chartered Accountants
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28 December 2016