

Registered Number: 15744484
England and Wales

P.S. CHOCOLATE LTD

Abridged Accounts

Period of accounts

Start date: 01 June 2025

End date: 31 January 2026

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P.S. CHOCOLATE LTD
Accountants' Report
For the Period 01 June 2025 to 31 January 2026

Accountant's report

You consider that the company is exempt from an audit for the year ended 31 January 2026 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

SJPR ACCOUNTANTS LTD

31 January 2026

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SJPR ACCOUNTANTS LTD

225 Clapham Road

London

SW9 9BE

14 April 2026

P.S. CHOCOLATE LTD
Statement of Financial Position
As at 31 January 2026

	Notes	2026 £	2025 £
Fixed assets			
Tangible fixed assets	3	4,424	0
		4,424	0
Current assets			
Debtors		0	253
Cash at bank and in hand		509	561
		509	814
Creditors: amount falling due within one year		(4,490)	(813)
Net current assets		(3,981)	1
Total assets less current liabilities		443	1
Creditors: amount falling due after more than one year		(4,676)	0
Net assets		(4,233)	1
Capital and reserves			
Called up share capital	4	1	1
Profit and loss account		(4,234)	0
Shareholders' funds		(4,233)	1

For the period ended 31 January 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 14 April 2026 and were signed by:

Lorena Karla SILVA PINTO
Director

P.S. CHOCOLATE LTD
Notes to the Abridged Financial Statements
For the Period 01 June 2025 to 31 January 2026

General Information

P.S. CHOCOLATE LTD is a private company, limited by shares, registered in England and Wales, registration number 15744484, registration address Kt Summit House, Hanger Lane, London, England, W5 1EZ.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	5 years Straight Line
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Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Average number of employees

Average number of employees during the period was 1 (2025 : 0).

3. Tangible fixed assets

Cost or valuation	Plant and Machinery	Total
	£	£
At 01 June 2025	-	-
Additions	5,105	5,105
Disposals	-	-
At 31 January 2026	5,105	5,105
Depreciation		
At 01 June 2025	-	-
Charge for period	681	681
On disposals	-	-
At 31 January 2026	681	681
Net book values		
Closing balance as at 31 January 2026	4,424	4,424
Opening balance as at 01 June 2025	-	-

4. Share Capital

Allotted, called up and fully paid	2026	2025
	£	£
1 Class A share of £1.00 each	1	1
	1	1

registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.