BERKSHIRE VAPERS LTD

Company Registration Number:
08540021 (England and Wales)

Abbreviated (Unaudited) Accounts

Period of accounts

Start date: 01 June 2014

End date: 31 May 2015

BERKSHIRE VAPERS LTD

Abbreviated Balance sheet

As at 31 May 2015

	Notes	*2015*	*2014*
		£	**£**
Fixed assets			
Tangible assets:	2	**12,964**	7,600
Total fixed assets:		**12,964**	7,600
Current assets			
Stocks:		**166,381**	61,860
Debtors:	3	**19,569**	400
Cash at bank and in hand:		**54,318**	41,660
Total current assets:		**240,268**	103,920
Creditors: amounts falling due within one year:	4	**(92,551)**	(27,497)
Net current assets (liabilities):		**147,717**	76,423
Total assets less current liabilities:		**160,681**	84,023
Total net assets (liabilities):		**160,681**	84,023

The notes form part of these financial statements

BERKSHIRE VAPERS LTD

Balance sheet continued

As at 31 May 2015

	Notes	*2015*	*2014*
		£	£
Capital and reserves			
Called up share capital:	5	**2**	2
Profit and loss account:		**160,679**	84,021
Shareholders funds:		**160,681**	84,023

For the year ending 31 May 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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Directors on 19 February 2016

SIGNED ON BEHALF OF THE BOARD BY:

Name: Philip Jellyman
Status: Director

The notes form part of these financial statements

BERKSHIRE VAPERS LTD

Notes to the Abbreviated Accounts

for the Period Ended 31 May 2015

1. Accounting policies

Basis of measurement and preparation of accounts

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008

Turnover policy

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the period, exclusive of VAT and trade discounts.

Tangible fixed assets depreciation policy

Tangilble fixed assets are stated at cost less depreciation. Depreciaition is provided and calculated to write off the cost of the fixed assets, less their residual value, over their expected useful life and on the following basis:-
Fixtures and fittings 20% straight line

BERKSHIRE VAPERS LTD

Notes to the Abbreviated Accounts

for the Period Ended 31 May 2015

2. Tangible assets

	Total
Cost	£
01 June 2014:	7,932
Additions:	8,605
Disposals:	0
Revaluations:	0
Transfers:	0
31 May 2015:	16,537
Depreciation	
01 June 2014:	332
Charge for year:	3,241
On disposals:	0
Other adjustments:	0
31 May 2015:	3,573
Net book value	
31 May 2015:	**12,964**
31 May 2014:	**7,600**

BERKSHIRE VAPERS LTD

Notes to the Abbreviated Accounts

for the Period Ended 31 May 2015

3. Debtors

	2015	*2014*
	£	**£**
Prepayments and accrued income:	**19,569**	400
Total:	**19,569**	400

BERKSHIRE VAPERS LTD

Notes to the Abbreviated Accounts

for the Period Ended 31 May 2015

4. Creditors: amounts falling due within one year

	2015	*2014*
	£	**£**
Taxation and social security:	**92,551**	27,497
Total:	**92,551**	27,497

BERKSHIRE VAPERS LTD

Notes to the Abbreviated Accounts

for the Period Ended 31 May 2015

5. Called up share capital

Allotted, called up and paid

Previous period

			2014
Class	Number of shares	Nominal value per share (£)	Total (£)
Ordinary shares:	2	1.00	**2**
Preference shares:			**0**
Total share capital (£):			**2**

Current period

			2015
Class	Number of shares	Nominal value per share (£)	Total (£)
Ordinary shares:	2	1.00	**2**
Preference shares:			**0**
Total share capital (£):			**2**

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.