

BERKSHIRE VAPERS LTD

**Company Registration Number:
08540021 (England and Wales)**

Abbreviated (Unaudited) Accounts

Period of accounts

Start date: 01 June 2015

End date: 31 May 2016

BERKSHIRE VAPERS LTD

Abbreviated Balance sheet

As at 31 May 2016

	<i>Notes</i>	<i>2016</i> £	<i>2015</i> £
Fixed assets			
Tangible assets:	2	13,108	12,964
Total fixed assets:		<u>13,108</u>	<u>12,964</u>
Current assets			
Stocks:		210,223	166,381
Debtors:		33,325	19,570
Cash at bank and in hand:		145,636	54,317
Total current assets:		<u>389,184</u>	<u>240,268</u>
Creditors: amounts falling due within one year:		(130,557)	(92,551)
Net current assets (liabilities):		<u>258,627</u>	<u>147,717</u>
Total assets less current liabilities:		271,735	160,681
Total net assets (liabilities):		<u><u>271,735</u></u>	<u><u>160,681</u></u>

The notes form part of these financial statements

BERKSHIRE VAPERS LTD

Balance sheet continued

As at 31 May 2016

	<i>Notes</i>	<i>2016</i> £	<i>2015</i> £
Capital and reserves			
Called up share capital:	3	2	2
Profit and loss account:		271,733	160,679
Shareholders funds:		<u>271,735</u>	<u>160,681</u>

For the year ending 31 May 2016 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 2015.

The financial statements were approved by the Board of Directors on 26 February 2017

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 2016

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

Tangible fixed assets are stated at cost less depreciation. Depreciation 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 equipment 20% straight line

Motor vehicles 20% straight line

BERKSHIRE VAPERS LTD

Notes to the Abbreviated Accounts

for the Period Ended 31 May 2016

2. Tangible assets

	Total
Cost	£
01 June 2015:	16,537
Additions:	4,314
Disposals:	0
Revaluations:	0
Transfers:	0
31 May 2016:	<u>20,851</u>
Depreciation	
01 June 2015:	3,573
Charge for year:	4,170
On disposals:	0
Other adjustments:	0
31 May 2016:	<u>7,743</u>
Net book value	
31 May 2016:	<u>13,108</u>
31 May 2015:	<u>12,964</u>

BERKSHIRE VAPERS LTD

Notes to the Abbreviated Accounts

for the Period Ended 31 May 2016

3. Called up share capital

Allotted, called up and paid

Previous period

2015

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

Current period

2016

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

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