BERKSHIRE VAPERS LTD

Company Registration Number:
08540021 (England and Wales)

Unaudited abridged accounts for the year ended 31 May 2018

Period of accounts

Start date: 01 June 2017

End date: 31 May 2018

BERKSHIRE VAPERS LTD

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BERKSHIRE VAPERS LTD

Balance sheet

As at 31 May 2018

	Notes	*2018*	*2017*
		£	**£**
Fixed assets			
Tangible assets:	2	**18,836**	21,754
Total fixed assets:		**18,836**	21,754
Current assets			
Stocks:		**87,881**	76,836
Debtors:		**22,041**	31,508
Cash at bank and in hand:		**145,111**	237,255
Total current assets:		**255,033**	345,599
Creditors: amounts falling due within one year:	3	**(75,955)**	(100,322)
Net current assets (liabilities):		**179,078**	245,277
Total assets less current liabilities:		**197,914**	267,031
Total net assets (liabilities):		**197,914**	267,031
Capital and reserves			
Called up share capital:		**2**	2
Profit and loss account:		**197,912**	267,029
Shareholders funds:		**197,914**	267,031

The notes form part of these financial statements

BERKSHIRE VAPERS LTD

Balance sheet statements

For the year ending 31 May 2018 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.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit & loss account.

This report was approved by the board of directors on 31 January 2019
and 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 Financial Statements

for the Period Ended 31 May 2018

1. Accounting policies

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Turnover policy

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

Tangible fixed assets and depreciation policy

Fixed assets are stated at cost less depreciation. Depreciation is provided and calculated to write off the cost of the fixed asset, less their residual value, over their expected useful life and on the following basis:-Equipment, fixtures and fittings - 20% straight lineMotor vehicles - 20% straight line

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Notes to the Financial Statements

for the Period Ended 31 May 2018

2. Tangible Assets

	Total
Cost	£
At 01 June 2017	36,048
Additions	5,502
At 31 May 2018	**41,550**
Depreciation	
At 01 June 2017	14,294
Charge for year	8,420
At 31 May 2018	**22,714**
Net book value	
At 31 May 2018	**18,836**
At 31 May 2017	**21,754**

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Notes to the Financial Statements

for the Period Ended 31 May 2018

3. Creditors: amounts falling due within one year note

Trade Creditors £4,174 (2017 - £4,024)Accruals £5,300 (2017 - £5,300)Social Security and other taxes £66,481 (2017 - £95,022)

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.