Vine Real Estate Ltd Filleted
Accounts Cover

Vine Real Estate Ltd

Company No. 13574451

Information for Filing with The Registrar

31 August 2022

Vine Real Estate Ltd Directors
Report Registrar
The Director presents his report and the accounts for the period ended 31 August 2022.

Principal activities

The principal activity of the company during the period under review was Management of real estate and residential property on a fee or contract basis and Buying & selling.

Director

The Director who served at any time during the period was as follows:

T.S. Gill

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

T.S. Gill
Director
10 May 2023

Vine Real Estate Ltd Balance Sheet
Registrar
at 31 August 2022

Company No. 13574451	**Notes**	**2022**
		£
Current assets		
Debtors	4	12,172
Cash at bank and in hand		25,954
		38,126
Creditors: Amount falling due within one year	5	(35,838)
Net current assets		2,288
Total assets less current liabilities		2,288
Net assets		2,288
Capital and reserves		
Called up share capital		100
Profit and loss account	6	2,188
Total equity		2,288

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the period ended 31 August 2022 the company was entitled to exemption from audit 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A)of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 10 May 2023
And signed on its behalf by:

T.S. Gill
Director
10 May 2023

Vine Real Estate Ltd Notes to the Accounts Registrar for the period ended 31 August 2022

1 General information

Its registered number is: 13574451
Its registered office is:
44 The Grove
Ickhenam
UB10 8QL

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006.

2 Accounting policies

Turnover
Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:
• the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
• the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
• the amount of revenue can be measured reliably;
• it is probable that the economic benefits associated with the transaction will flow to the Company; and
• the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3 Employees

	2022 Number
The average monthly number of employees (including directors) during the period:	0

4 Debtors

	2022 £
Trade debtors	2,677
Other debtors	9,495
	12,172

5 **Creditors:**

amounts falling due within one year

	2022
	£
Taxes and social security	662
Other creditors	33,676
Accruals and deferred income	1,500
	35,838

6 **Reserves**

Profit and loss account - includes all current and prior period retained profits and losses.

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.