REGISTERED NUMBER: SC288955 (Scotland)

VAPE88 LTD.

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2016

JRD Partnership Ltd
Chartered Accountants
11 Portland Road
Kilmarnock
Ayrshire
KA1 2BT

VAPE88 LTD. (REGISTERED NUMBER: SC288955)

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FOR THE YEAR ENDED 30TH JUNE 2016

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COMPANY INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2016

DIRECTOR:	J M Welsh
SECRETARY:	S Welsh
REGISTERED OFFICE:	74 St Quivox Road Prestwick Ayrshire KA9 1JF
REGISTERED NUMBER:	SC288955 (Scotland)
ACCOUNTANTS:	JRD Partnership Ltd Chartered Accountants 11 Portland Road Kilmarnock Ayrshire KA1 2BT

ABBREVIATED BALANCE SHEET
30TH JUNE 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		276		552
CREDITORS					
Amounts falling due within one year		5,075		4,617	
NET CURRENT LIABILITIES			(5,075)		(4,617)
TOTAL ASSETS LESS CURRENT LIABILITIES			(4,799)		(4,065)
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			(4,801)		(4,067)
SHAREHOLDERS' FUNDS			(4,799)		(4,065)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The notes form part of these abbreviated accounts

continued...

The financial statements were approved by the director on 19th June 2017 and were signed by:

J M Welsh - Director

The notes form part of these abbreviated accounts

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
As at 30th June 2015 there were net current liabilities of £4,065 (2014 - £3,113). The deficiency in net assets is entirely funded by the company's parent undertaking and the director who will continue to support the company.

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on cost

2. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1st July 2015 and 30th June 2016	1,105
DEPRECIATION	
At 1st July 2015	553
Charge for year	276
At 30th June 2016	829
NET BOOK VALUE	
At 30th June 2016	276
At 30th June 2015	552

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
2	Ordinary	£1	2	2

4. ULTIMATE PARENT COMPANY

The parent company is Black Orchid Group Ltd. which owns 100% of the issued share capital of the company.

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.