

**ABBREVIATED ACCOUNTS**

**FOR THE PERIOD 17 FEBRUARY 2015 TO 29 FEBRUARY 2016**

**FOR**

**VAPE IMPORTERS LTD**

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**FOR THE PERIOD 17 FEBRUARY 2015 TO 29 FEBRUARY 2016**

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**VAPE IMPORTERS LTD**

**COMPANY INFORMATION**

**FOR THE PERIOD 17 FEBRUARY 2015 TO 29 FEBRUARY 2016**

**DIRECTOR:** D S Mowatt

**REGISTERED OFFICE:** 20-22 Wenlock Road  
London  
London  
N1 7GU

**REGISTERED NUMBER:** 09444762 (England and Wales)

**ACCOUNTANTS:** John Williams and Co  
Chartered Accountants  
Chart House  
2 Effingham Road  
Reigate  
Surrey  
RH2 7JN

**VAPE IMPORTERS LTD (REGISTERED NUMBER: 09444762)**

**ABBREVIATED BALANCE SHEET**  
**29 FEBRUARY 2016**

	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	2		23,425
<b>CURRENT ASSETS</b>			
Stocks		66,185	
Debtors		41,549	
Cash at bank		<u>370,994</u>	
		478,728	
<b>CREDITORS</b>			
Amounts falling due within one year		<u>387,203</u>	
<b>NET CURRENT ASSETS</b>			<u>91,525</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			114,950
<b>PROVISIONS FOR LIABILITIES</b>			<u>4,685</u>
<b>NET ASSETS</b>			<u><u>110,265</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3		102
Profit and loss account			<u>110,163</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>110,265</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 29 February 2016.

The members have not required the company to obtain an audit of its financial statements for the period ended 29 February 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 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.
- (b)

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 financial statements were approved by the director on 1 July 2016 and were signed by:

D S Mowatt - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE PERIOD 17 FEBRUARY 2015 TO 29 FEBRUARY 2016**

1. **ACCOUNTING POLICIES**

**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).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

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

Fixtures and fittings - 15% on reducing balance  
Computer equipment - 15% on reducing balance

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. **TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
Additions	27,559
At 29 February 2016	<u>27,559</u>
<b>DEPRECIATION</b>	
Charge for period	4,134
At 29 February 2016	<u>4,134</u>
<b>NET BOOK VALUE</b>	
At 29 February 2016	<u><u>23,425</u></u>

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE PERIOD 17 FEBRUARY 2015 TO 29 FEBRUARY 2016**

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
100	Ordinary	£1	100
1	Ordinary A	£1	1
1	Ordinary B	£1	1
			<u>102</u>

The following shares were allotted and fully paid for cash at par during the period:

- 100 Ordinary shares of £1 each
- 1 Ordinary A shares of £1 each
- 1 Ordinary B shares of £1 each

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.