

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2015
FOR
VAPOUR TRAILS DIRECT LTD

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FOR THE YEAR ENDED 31 DECEMBER 2015

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VAPOUR TRAILS DIRECT LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2015

DIRECTOR: Mrs J Keefe

SECRETARY:

REGISTERED OFFICE: Number 19
Old Hall Street
Liverpool
Merseyside
L3 9JQ

REGISTERED NUMBER: 05491065

ACCOUNTANTS: Guild Appleton Limited
Chartered Certified Accountants
Number 19
Old Hall Street
Liverpool
Merseyside
L3 9JQ

ABBREVIATED BALANCE SHEET
31 DECEMBER 2015

	Notes	2015 £	2014 £
CURRENT ASSETS			
Debtors		-	421
Cash at bank		<u>-</u>	<u>14,992</u>
		-	15,413
CREDITORS			
Amounts falling due within one year		<u>2,986</u>	<u>15,428</u>
NET CURRENT LIABILITIES		<u>(2,986)</u>	<u>(15)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(2,986)	(15)
CREDITORS			
Amounts falling due after more than one year		<u>-</u>	<u>(15)</u>
NET LIABILITIES		<u>(2,986)</u>	<u>-</u>
CAPITAL AND RESERVES			
Called up share capital	2	12,122	12,122
Profit and loss account		<u>(15,108)</u>	<u>(12,122)</u>
SHAREHOLDERS' FUNDS		<u>(2,986)</u>	<u>-</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 28 April 2016 and were signed by:

Mrs J Keefe - Director

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2015

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).

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover

Turnover represents net invoiced sales of services, 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.

Deferred tax

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

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. CALLED UP SHARE CAPITAL

£17878 worth of shares have been cancelled to allow the shareholders to receive their funds back due to cessation of the business as at 31st December 2014.

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
VAPOUR TRAILS DIRECT LTD

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Vapour Trails Direct Ltd for the year ended 31 December 2015 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the director of Vapour Trails Direct Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Vapour Trails Direct Ltd and state those matters that we have agreed to state to the director of Vapour Trails Direct Ltd in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Vapour Trails Direct Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Vapour Trails Direct Ltd. You consider that Vapour Trails Direct Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Vapour Trails Direct Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Guild Appleton Limited
Chartered Certified Accountants
Number 19
Old Hall Street
Liverpool
Merseyside
L3 9JQ

Date:

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.