Registered number
07843940

E-Vapor Blue Ltd

Abbreviated Accounts

30 November 2013

E-Vapor Blue Ltd

Registered number: 07843940

Abbreviated Balance Sheet

as at 30 November 2013

	Notes		2013
			£
Fixed assets			
Tangible assets	2		21,069
Current assets			
Stocks		52,181	
Debtors		6,431	
Cash at bank and in hand		17,202	
		75,814	
Creditors: amounts falling due within one year		(7,465)	
Net current assets			68,349
Total assets less current liabilities			89,418
Creditors: amounts falling due after more than one year			(102,776)
Net (liabilities)/assets			(13,358)
Capital and reserves			
Called up share capital	3		1
Profit and loss account			(13,359)
Shareholders' funds			(13,358)

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Paul Waterhouse

Director

Approved by the board on 5 April 2014

E-Vapor Blue Ltd

Notes to the Abbreviated Accounts

for the year ended 30 November 2013

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance
Leasehold Property	33% Straight Line

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

2 Tangible fixed assets

	£
Cost	
Additions	29,213
At 30 November 2013	29,213
Depreciation	
Charge for the year	8,144
At 30 November 2013	8,144
Net book value	
At 30 November 2013	21,069

3	Share capital	Nominal value	2013 Number	2013 £
	Allotted, called up and fully paid:			
	Ordinary shares	£1 each	-	1

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