REGISTERED NUMBER: SC379174 (Scotland)

Financial Statements for the Year Ended 31 October 2017

for

LA VIGNA LTD.

Contents of the Financial Statements
for the Year Ended 31 October 2017

LA VIGNA LTD.

Company Information
for the Year Ended 31 October 2017

DIRECTOR:	T Barelli
REGISTERED OFFICE:	13 Hope Street Lanark ML11 7NL
REGISTERED NUMBER:	SC379174 (Scotland)
ACCOUNTANTS:	G O Thomson & Co Chartered Accountants 13 Hope Street Lanark Lanarkshire ML11 7NL

Balance Sheet
31 October 2017

	Notes	2017 £	2017 £	2016 £	2016 £
FIXED ASSETS					
Intangible assets	4		20,000		20,000
Tangible assets	5		52,852		55,712
			72,852		75,712
CURRENT ASSETS					
Stocks	6	5,200		5,200	
Debtors	7	684		439	
Cash at bank and in hand		40,205		30,033	
		46,089		35,672	
CREDITORS					
Amounts falling due within one year	8	99,100		100,287	
NET CURRENT LIABILITIES			(53,011)		(64,615)
TOTAL ASSETS LESS CURRENT LIABILITIES			19,841		11,097
PROVISIONS FOR LIABILITIES			3,844		4,478
NET ASSETS			15,997		6,619
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			15,995		6,617
SHAREHOLDERS' FUNDS			15,997		6,619

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2017 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.

Balance Sheet - continued
31 October 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 17 July 2018 and were signed by:

T Barelli - Director

**Notes to the Financial Statements
for the Year Ended 31 October 2017**

1. STATUTORY INFORMATION

La Vigna Ltd. is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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

Tenant's Improvements	- 2% on cost
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 10% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 7 .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 November 2016	
and 31 October 2017	20,000
NET BOOK VALUE	
At 31 October 2017	20,000
At 31 October 2016	20,000

Notes to the Financial Statements - continued
for the Year Ended 31 October 2017

5. TANGIBLE FIXED ASSETS

	Tenant's Improvements	Plant and machinery	Fixtures and fittings	Totals
	£	£	£	£
COST				
At 1 November 2016	34,416	22,681	13,171	70,268
Additions	-	103	-	103
At 31 October 2017	34,416	22,784	13,171	70,371
DEPRECIATION				
At 1 November 2016	1,285	7,746	5,525	14,556
Charge for year	688	1,509	766	2,963
At 31 October 2017	1,973	9,255	6,291	17,519
NET BOOK VALUE				
At 31 October 2017	32,443	13,529	6,880	52,852
At 31 October 2016	33,131	14,935	7,646	55,712

6. STOCKS

	2017	2016
	£	£
Stocks	5,200	5,200

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Prepayments	684	439

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade creditors	5,683	7,020
Tax	3,990	3,685
VAT	6,693	8,544
Directors' loan accounts	79,489	75,895
Accrued expenses	3,245	5,143
	99,100	100,287

9. RELATED PARTY DISCLOSURES

During the year, total dividends of £5,000 were paid to the directors .

10. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is T Barelli.

Chartered Accountants' Report to the Director on the Unaudited Financial Statements of La Vigna Ltd.

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of La Vigna Ltd. for the year ended 31 October 2017 which comprise the Income Statement, 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 ICAS, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.com/accountspreparationguidance.

This report is made solely to the director of La Vigna Ltd. in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of La Vigna Ltd. and state those matters that we have agreed to state to the director of La Vigna Ltd. in this report in accordance with the requirements of ICAS as detailed at http://www.icas.com/accountspreparationguidance. 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 La Vigna 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 profit of La Vigna Ltd.. You consider that La Vigna 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 La Vigna 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.

G O Thomson & Co
Chartered Accountants
13 Hope Street
Lanark
Lanarkshire
ML11 7NL

17 July 2018