

**VAPING 101 LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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**Vaping 101 Ltd
Accountants' Report
For The Year Ended 31 March 2025**

Report to the director on the preparation of the unaudited statutory accounts of Vaping 101 Ltd for the year ended 31 March 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Vaping 101 Ltd 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/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the director of Vaping 101 Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Vaping 101 Ltd and state those matters that we have agreed to state to the director of Vaping 101 Ltd, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Vaping 101 Ltd and its director as a body for our work or for this report.

It is your duty to ensure that Vaping 101 Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Vaping 101 Ltd. You consider that Vaping 101 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 accounts of Vaping 101 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 financial statements.

28 May 2025

Acumen Accountants & Advisors Limited
Bankhead Drive
City South Office Park
Portlethen
Aberdeen
AB12 4XX

Vaping 101 Ltd
Balance Sheet
As At 31 March 2025

Registered number: SC561994

		2025		2024	
Notes	£	£	£	£	£
CURRENT ASSETS					
Debtors	4	100		100	
		100		100	
NET CURRENT ASSETS (LIABILITIES)			100		100
TOTAL ASSETS LESS CURRENT LIABILITIES			100		100
NET ASSETS			100		100
CAPITAL AND RESERVES					
Called up share capital			100		100
SHAREHOLDERS' FUNDS			100		100

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr A Stuart

Director
 27 May 2025

The notes on page 3 form part of these financial statements.

Vaping 101 Ltd
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

Vaping 101 Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC561994 . The registered office is Acumen Accountants and Advisors Limited, Bankhead Drive, City South Office Park,, Portlethen, Aberdeen, AB12 4XX.

The presentation currency of the financial statements is the Pound Sterling (£).

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

3. Average Number of Employees

Average number of employees, including directors, during the year was: NIL (2024: NIL)

4. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	100	100

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.