

Registered number
SC587728

269 Vegan Ltd

Filleted Accounts

28 February 2019

269 Vegan Ltd**Registered number:** SC587728**Balance Sheet****as at 28 February 2019**

	Notes		2019
			£
Fixed assets			
Tangible assets	2		7,963
Current assets			
Debtors	3	3,955	
Cash at bank and in hand		1,408	
		<u>5,363</u>	
Creditors: amounts falling due within one year			
	4	(6,949)	
Net current liabilities			
			<u>(1,586)</u>
Total assets less current liabilities			
			<u>6,377</u>
Creditors: amounts falling due after more than one year			
	5	(14,522)	
Provisions for liabilities			
			(1,513)
Net liabilities			
			<u>(9,658)</u>
Capital and reserves			
Profit and loss account			(9,658)
Shareholders' funds			
			<u>(9,658)</u>

The directors are 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 directors acknowledge their 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

J Bartok

Director

Approved by the board on 1 November 2019

269 Vegan Ltd

Notes to the Accounts

for the period from 5 February 2018 to 28 February 2019

1 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on at the following annual rates on all tangible fixed assets, other than freehold land, as follows:

Fixtures, fittings, tools and equipment	20% on a Reducing Balance basis
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Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax asset is recognised in respect of a tax loss that can be carried forward to be set against profits in a future period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments.

2 Tangible fixed assets

**Plant and
machinery
etc**

£

Cost

Additions	8,894
At 28 February 2019	<u>8,894</u>

Depreciation

Charge for the period	931
At 28 February 2019	<u>931</u>

Net book value

At 28 February 2019	7,963
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3 Debtors **2019**
£

Other debtors	<u>3,955</u>
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4 Creditors: amounts falling due within one year **2019**
£

Other creditors	<u>6,949</u>
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5 Creditors: amounts falling due after one year **2019**
£

Director's account	<u>14,522</u>
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6 Other information

269 Vegan Ltd is a private company limited by shares and incorporated in Scotland. Its registered office is:

37a
South Methven Street
Perth
PH1 5NU

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.