

Registered number
SC587728

269 Vegan Ltd

Filleted Accounts

28 February 2022

269 Vegan Ltd**Registered number:** SC587728**Balance Sheet****as at 28 February 2022**

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	3	4,952	5,096
Current assets			
Debtors	4	6,000	-
Cash at bank and in hand		4,852	37,125
		<u>10,852</u>	<u>37,125</u>
Creditors: amounts falling due within one year	5	(5,249)	(581)
Net current assets		<u>5,603</u>	<u>36,544</u>
Total assets less current liabilities		<u>10,555</u>	<u>41,640</u>
Creditors: amounts falling due after more than one year	6	(7,521)	(31,328)
Provisions for liabilities		(1,513)	(1,513)
Net assets		<u>1,521</u>	<u>8,799</u>
Capital and reserves			
Profit and loss account		1,521	8,799
Shareholders' funds		<u>1,521</u>	<u>8,799</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 14 July 2022

269 Vegan Ltd

Notes to the Accounts

for the year ended 28 February 2022

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 is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer.

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

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 Employees

	2022	2021
	Number	Number
Average number of persons employed by the company	<u>5</u>	<u>-</u>

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 March 2021	8,894
Additions	991
At 28 February 2022	<u>9,885</u>
Depreciation	
At 1 March 2021	3,798
Charge for the year	1,135
At 28 February 2022	<u>4,933</u>
Net book value	
At 28 February 2022	<u>4,952</u>
At 28 February 2021	5,096

4 Debtors	2022	2021
	£	£
Other debtors	<u>6,000</u>	<u>-</u>

5 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	1,075	272
Corporation tax	1,598	1,324
NEST Pension Creditor	195	-
Other taxes and social security costs	3,040	(118)
Other creditors	(659)	(897)
	<u>5,249</u>	<u>581</u>

6 Creditors: amounts falling due after one year	2022	2021
	£	£
Director's account	976	1,328
Bank loans	<u>6,545</u>	<u>30,000</u>

7 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.