

# **VAPOUR FLOW LIMITED**

**Company Registration Number:  
04950095 (England and Wales)**

**Unaudited statutory accounts for the year ended 31 December 2019**

## **Period of accounts**

**Start date: 01 January 2019**

**End date: 31 December 2019**

# **VAPOUR FLOW LIMITED**

## **Contents of the Financial Statements**

**for the Period Ended 31 December 2019**

**Company Information - 3**

**Balance sheet - 4**

**Additional notes - 6**

**Balance sheet notes - 9**

# **VAPOUR FLOW LIMITED**

## **Company Information**

**for the Period Ended 31 December 2019**

**Registered office:**

Henley Business Centre  
Newtown Road  
Henley-On-Thames  
England  
RG9 1HG

**Company Registration Number:**

04950095 (England and Wales)

# VAPOUR FLOW LIMITED

## Balance sheet

As at 31 December 2019

	<i>Notes</i>	<i>2019</i> £	<i>2018</i> £
<b>Fixed assets</b>			
Intangible assets:	4	91,350	91,100
Tangible assets:	5	237,953	235,691
<b>Total fixed assets:</b>		<b>329,303</b>	<b>326,791</b>
<b>Current assets</b>			
Stocks:		42,790	195,999
Debtors:	6	99,661	11,982
Cash at bank and in hand:		41,792	
<b>Total current assets:</b>		<b>184,243</b>	<b>207,981</b>
Creditors: amounts falling due within one year:	7	( 89,728 )	( 138,764 )
<b>Net current assets (liabilities):</b>		<b>94,515</b>	<b>69,217</b>
Total assets less current liabilities:		423,818	396,008
Creditors: amounts falling due after more than one year:	8	( 268,396 )	( 336,195 )
<b>Total net assets (liabilities):</b>		<b>155,422</b>	<b>59,813</b>

The notes form part of these financial statements

# VAPOUR FLOW LIMITED

## Balance sheet continued

As at 31 December 2019

	<i>Notes</i>	<i>2019</i> £	<i>2018</i> £
<b>Capital and reserves</b>			
Called up share capital:		2	2
Revaluation reserve:	9	107,395	32,395
Profit and loss account:		48,025	27,416
<b>Shareholders funds:</b>		<u>155,422</u>	<u>59,813</u>

For the year ending 31 December 2019 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their 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.

**This report was approved by the board of directors on 28 May 2020**

**And Signed On Behalf Of The Board By:**

Name: Ray Hudson

Status: Director

The notes form part of these financial statements

# **VAPOUR FLOW LIMITED**

## **Notes to the Financial Statements**

**for the Period Ended 31 December 2019**

### **1. Accounting policies**

#### **Basis of measurement and preparation**

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

#### **Turnover policy**

Turnover represents amounts chargeable, net of VAT, in respect of sales of goods and services

#### **Tangible fixed assets depreciation policy**

Depreciation has been provided over the useful life of the asset. Depreciation policy was reviewed during the year and depreciation was revised to include prior year depreciation adjustment.

Plant & machinery Depreciation - 5% straight line

#### **Intangible fixed assets amortisation policy**

Amortisation has been provided over the useful life of the asset

#### **Valuation information and policy**

Stocks are valued at the lower of costs and net realisable value

# **VAPOUR FLOW LIMITED**

## **Notes to the Financial Statements**

**for the Period Ended 31 December 2019**

### **2. Employees**

	<i>2019</i>	<i>2018</i>
Average number of employees during the period	8	8

# **VAPOUR FLOW LIMITED**

## **Notes to the Financial Statements**

**for the Period Ended 31 December 2019**

### **3. Off balance sheet disclosure**

No



# VAPOUR FLOW LIMITED

## Notes to the Financial Statements

for the Period Ended 31 December 2019

### 4. Intangible assets

	Other	Total
Cost	£	£
At 01 January 2019	91,100	91,100
Additions	250	250
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 December 2019	91,350	91,350
<b>Amortisation</b>		
Amortisation at 01 January 2019	0	0
Charge for year	-	-
On disposals	-	-
Other adjustments	-	-
Amortisation at 31 December 2019	0	0
<b>Net book value</b>		
Net book value at 31 December 2019	91,350	91,350
Net book value at 31 December 2018	91,100	91,100

# VAPOUR FLOW LIMITED

## Notes to the Financial Statements

for the Period Ended 31 December 2019

### 5. Tangible assets

	Plant & machinery	Office equipment	Motor vehicles	Total
Cost	£	£	£	£
At 01 January 2019	240,033	31,168	7,955	279,156
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	12,091	-	12,091
Transfers	-	-	-	-
At 31 December 2019	<u>240,033</u>	<u>43,259</u>	<u>7,955</u>	<u>291,247</u>
<b>Depreciation</b>				
At 01 January 2019	43,465	0	0	43,465
Charge for year	9,829	-	-	9,829
On disposals	-	-	-	-
Other adjustments	-	0	-	0
At 31 December 2019	<u>53,294</u>	<u>0</u>	<u>0</u>	<u>53,294</u>
<b>Net book value</b>				
At 31 December 2019	<u>186,739</u>	<u>43,259</u>	<u>7,955</u>	<u>237,953</u>
At 31 December 2018	<u>196,568</u>	<u>31,168</u>	<u>7,955</u>	<u>235,691</u>

Depreciation has been provided over the useful life of the asset. Depreciation policy was reviewed during the year and depreciation was revised to include prior year depreciation adjustment.

Plant & machinery Depreciation - 5% straight line

# VAPOUR FLOW LIMITED

## Notes to the Financial Statements

for the Period Ended 31 December 2019

### 6. Debtors

	<i>2019</i> £	<i>2018</i> £
Trade debtors	99,661	
Other debtors		11,982
Total	<u>99,661</u>	<u>11,982</u>

# VAPOUR FLOW LIMITED

## Notes to the Financial Statements

for the Period Ended 31 December 2019

### 7.Creditors: amounts falling due within one year note

	<i>2019</i>	<i>2018</i>
	<i>£</i>	<i>£</i>
Bank loans and overdrafts	28,887	16,270
Trade creditors	53,275	115,981
Taxation and social security	7,308	5,209
Accruals and deferred income	258	1,304
<b>Total</b>	<b>89,728</b>	<b>138,764</b>

# VAPOUR FLOW LIMITED

## Notes to the Financial Statements

for the Period Ended 31 December 2019

### 8.Creditors: amounts falling due after more than one year

	<i>2019</i>	<i>2018</i>
	<i>£</i>	<i>£</i>
Bank loans and overdrafts	<b>66,404</b>	16,270
Other creditors	<b>201,992</b>	319,925
<b>Total</b>	<b>268,396</b>	336,195

# VAPOUR FLOW LIMITED

## Notes to the Financial Statements

for the Period Ended 31 December 2019

### 9. Revaluation reserve

	<i>2019</i> <i>£</i>
Balance at 01 January 2019	32,395
Surplus or deficit after revaluation	75,000
Balance at 31 December 2019	<u>107,395</u>

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.