REGISTERED NUMBER: 09379830 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JANUARY 2022

FOR

UK ECIG VENDOR LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31st January 2022

UK ECIG VENDOR LIMITED

COMPANY INFORMATION
for the Year Ended 31st January 2022

DIRECTOR:	H P Owen
SECRETARY:	H P Owen
REGISTERED OFFICE:	Unit 3 Hortonwood 32 Telford Shropshire TF1 7EU
REGISTERED NUMBER:	09379830 (England and Wales)
ACCOUNTANTS:	D E Ball & Co Limited Chartered Accountants 15 Bridge Road Wellington Telford Shropshire TF1 1EB

BALANCE SHEET
31st January 2022

	Notes	31.1.22 £	31.1.22 £	31.1.21 £	31.1.21 £
FIXED ASSETS					
Tangible assets	4		128,347		141,261
CURRENT ASSETS					
Stocks		267,832		470,000	
Debtors	5	703,783		62,341	
Cash at bank		505,142		2,046	
		1,476,757		534,387	
CREDITORS					
Amounts falling due within one year	6	517,062		372,171	
NET CURRENT ASSETS			959,695		162,216
TOTAL ASSETS LESS CURRENT LIABILITIES			1,088,042		303,477
CREDITORS					
Amounts falling due after more than one year	7		(123,863)		(137,520)
PROVISIONS FOR LIABILITIES			(24,400)		(26,840)
NET ASSETS			939,779		139,117
CAPITAL AND RESERVES					
Called up share capital	8		2		2
Retained earnings			939,777		139,115
SHAREHOLDERS' FUNDS			939,779		139,117

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st January 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st January 2022 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.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31st January 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 17th October 2022 and were signed by:

H P Owen - Director

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31st January 2022

1. **STATUTORY INFORMATION**

UK ECIG Vendor Limited is a private company, limited by shares , registered in England and Wales. 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.
Plant and machinery etc - 25% on cost, 20% on cost and 15% 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.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Pension costs and other post-retirement benefits
The company operates a money purchase pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 10 (2021 - 8) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1st February 2021	178,130
Additions	124,973
Disposals	(133,255)
At 31st January 2022	169,848
DEPRECIATION	
At 1st February 2021	36,869
Charge for year	37,848
Eliminated on disposal	(33,216)
At 31st January 2022	41,501
NET BOOK VALUE	
At 31st January 2022	128,347
At 31st January 2021	141,261

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery etc £
COST	
Additions	108,725
At 31st January 2022	108,725
DEPRECIATION	
Charge for year	12,809
At 31st January 2022	12,809
NET BOOK VALUE	
At 31st January 2022	95,916

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.22 £	31.1.21 £
Trade debtors	681,933	62,341
Other debtors	21,850	-
	703,783	62,341

continued...

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.22	31.1.21
	£	£
Bank loans and overdrafts	20,343	55,494
Hire purchase contracts	12,347	-
Trade creditors	8,180	47,108
Taxation and social security	412,713	228,026
Other creditors	63,479	41,543
	517,062	372,171

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.1.22	31.1.21
	£	£
Bank loans	38,079	-
Hire purchase contracts	85,784	137,520
	123,863	137,520

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.1.22 £	31.1.21 £
2	Ordinary	£1	-	2
1	A Ordinary	£1	1	-
1	B Ordinary	£1	1	-
			2	2