

**REGISTERED NUMBER: 07699619 (England and Wales)**

**Unaudited Financial Statements**

**for the Year Ended**

**31 December 2017**

**for**

**Vacuna Living Limited**

**Contents of the Financial Statements  
for the Year Ended 31 December 2017**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**Vacuna Living Limited**  
**Company Information**  
**for the Year Ended 31 December 2017**

**DIRECTORS:**

D Nienstedt  
J Hutchinson

**REGISTERED OFFICE:**

19 Wilton Rise  
Holgate  
York  
North Yorkshire  
YO24 4BT

**REGISTERED NUMBER:**

07699619 (England and Wales)

**ACCOUNTANTS:**

Clive Owen LLP  
Chartered Accountants  
Oak Tree House, Harwood Road  
Northminster Business Park  
Upper Poppleton  
York  
YO26 6QU

**Balance Sheet**  
**31 December 2017**

	Notes	31/12/17 £	£	31/12/16 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		23,769		43,818
<b>CURRENT ASSETS</b>					
Stocks		182,707		192,704	
Debtors	5	89,363		94,810	
Cash at bank		<u>43,044</u>		<u>75,164</u>	
		315,114		362,678	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>189,439</u>		<u>213,132</u>	
<b>NET CURRENT ASSETS</b>			<u>125,675</u>		<u>149,546</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			149,444		193,364
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(1,725)		(6,653)
<b>PROVISIONS FOR LIABILITIES</b>	10		<u>(4,041)</u>		<u>(8,764)</u>
<b>NET ASSETS</b>			<u>143,678</u>		<u>177,947</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	11		300		200
Retained earnings			<u>143,378</u>		<u>177,747</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>143,678</u>		<u>177,947</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

**Balance Sheet - continued**  
**31 December 2017**

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors on 15 March 2018 and were signed on its behalf by:

J Hutchinson - Director

**Notes to the Financial Statements  
for the Year Ended 31 December 2017**

**1. STATUTORY INFORMATION**

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

There were no material departures from that standard.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

**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	- 25% straight line
Fixtures and fittings	- 25% straight line
Motor vehicles	- 25% straight line
Computer equipment	- 33% straight line

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Financial instruments**

Short term debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement in other operating expenses.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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.

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017**

**2. ACCOUNTING POLICIES - continued**

**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.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**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.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2016 - 5) .

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2017	2,772	2,657	75,832	3,745	85,006
Additions	-	-	-	1,369	1,369
Disposals	-	-	(11,850)	-	(11,850)
At 31 December 2017	<u>2,772</u>	<u>2,657</u>	<u>63,982</u>	<u>5,114</u>	<u>74,525</u>
<b>DEPRECIATION</b>					
At 1 January 2017	1,010	1,482	36,397	2,299	41,188
Charge for year	693	476	18,087	1,138	20,394
Eliminated on disposal	-	-	(10,826)	-	(10,826)
At 31 December 2017	<u>1,703</u>	<u>1,958</u>	<u>43,658</u>	<u>3,437</u>	<u>50,756</u>
<b>NET BOOK VALUE</b>					
At 31 December 2017	<u>1,069</u>	<u>699</u>	<u>20,324</u>	<u>1,677</u>	<u>23,769</u>
At 31 December 2016	<u>1,762</u>	<u>1,175</u>	<u>39,435</u>	<u>1,446</u>	<u>43,818</u>

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

	Motor vehicles £
<b>COST</b>	
At 1 January 2017	63,144
Transfer to ownership	(20,490)
At 31 December 2017	<u>42,654</u>
<b>DEPRECIATION</b>	
At 1 January 2017	27,035
Charge for year	15,786
Transfer to ownership	(19,351)
At 31 December 2017	<u>23,470</u>
<b>NET BOOK VALUE</b>	
At 31 December 2017	<u>19,184</u>
At 31 December 2016	<u>36,109</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/17 £	31/12/16 £
Trade debtors	59,974	73,027
Other debtors	2,217	333
Prepayments	<u>27,172</u>	<u>21,450</u>
	<u>89,363</u>	<u>94,810</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/17	31/12/16
	£	£
Hire purchase contracts (see note 8)	4,928	9,166
Trade creditors	9,065	17,074
Tax	10,987	18,714
Social security and other taxes	29,440	31,049
Other creditors	1,979	-
Directors' current accounts	80,737	82,019
Accruals and deferred income	52,303	55,110
	<u>189,439</u>	<u>213,132</u>

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

	31/12/17	31/12/16
	£	£
Hire purchase contracts (see note 8)	<u>1,725</u>	<u>6,653</u>

8. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	31/12/17	31/12/16
	£	£
Net obligations repayable:		
Within one year	4,928	9,166
Between one and five years	<u>1,725</u>	<u>6,653</u>
	<u>6,653</u>	<u>15,819</u>
	Non-cancellable operating leases	
	31/12/17	31/12/16
	£	£
Within one year	3,417	20,500
Between one and five years	-	<u>3,417</u>
	<u>3,417</u>	<u>23,917</u>

9. SECURED DEBTS

The following secured debts are included within creditors:

	31/12/17	31/12/16
	£	£
Hire purchase contracts	<u>6,653</u>	<u>15,819</u>

10. PROVISIONS FOR LIABILITIES

	31/12/17	31/12/16
	£	£
Deferred tax	<u>4,041</u>	<u>8,764</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017

10. PROVISIONS FOR LIABILITIES - continued

	Deferred tax £
Balance at 1 January 2017	8,764
Credit to Profit and Loss	
Account during year	(4,723)
Balance at 31 December 2017	<u>4,041</u>

11. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31/12/17 £	31/12/16 £
100	Ordinary A	£1	100	100
100	Ordinary B	£1	100	100
100	Ordinary C	£1	100	-
			<u>300</u>	<u>200</u>

On 4 August 2017 100 Ordinary C shares of £1 each were allotted as fully paid as a bonus issue out of reserves.

12. RELATED PARTY DISCLOSURES

	31/12/17 £	31/12/16 £
<b>Personnel of the entity:</b>		
Amount due to the directors	<u>80,737</u>	<u>82,019</u>

No interest has been charged.

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.