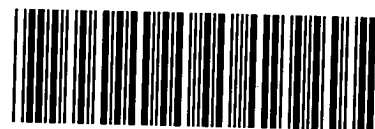


Registration number 2999632

Big Tops UK Limited
Abbreviated accounts
for the year ended 31 July 2014

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Big Tops UK Limited

**Abbreviated balance sheet
as at 31 July 2014**

		2014		2013	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		27,753		28,580
Current assets					
Debtors		10,621		8,908	
Cash at bank and in hand		10,233		-	
		<u>20,854</u>		<u>8,908</u>	
Creditors: amounts falling due within one year		<u>(61,043)</u>		<u>(51,330)</u>	
Net current liabilities			<u>(40,189)</u>		<u>(42,422)</u>
Total assets less current liabilities			(12,436)		(13,842)
Provisions for liabilities			<u>(1,423)</u>		<u>(839)</u>
Deficiency of assets			<u>(13,859)</u>		<u>(14,681)</u>
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			<u>(13,861)</u>		<u>(14,683)</u>
Shareholders' funds			<u>(13,859)</u>		<u>(14,681)</u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 3 to 4 form an integral part of these financial statements.

Big Tops UK Limited

Abbreviated balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the year ended 31 July 2014**

For the year ended 31 July 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the director on 21 April 2015, and are signed on his behalf by:



Mr J Rodmell
Director

Registration number 2999632

The notes on pages 3 to 4 form an integral part of these financial statements.

Big Tops UK Limited

Notes to the abbreviated financial statements for the year ended 31 July 2014

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	25% on a reducing balance basis
Fixtures, fittings and equipment	-	25% on a reducing balance basis
Motor vehicles	-	25% on a reducing balance basis

1.4. Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluations of fixed assets where there is no commitment to sell the asset.

Big Tops UK Limited

Notes to the abbreviated financial statements for the year ended 31 July 2014

..... continued

Tangible fixed assets £

2. Fixed assets

Cost

At 1 August 2013

251,714

Additions

6,838

At 31 July 2014

258,552

Depreciation

At 1 August 2013

223,134

Charge for year

7,665

At 31 July 2014

230,799

Net book values

At 31 July 2014

27,753

At 31 July 2013

28,580

3. Share capital

2014
£

2013
£

Allotted, called up and fully paid

2 Ordinary shares of £1 each

2

2

Equity Shares

2 Ordinary shares of £1 each

2

2