

Registered number  
05554391

Topex Limited  
Abbreviated Accounts  
30 September 2013

WEDNESDAY



A26 \*A3AS3NIJ\* #106  
25/06/2014  
COMPANIES HOUSE

**Topex Limited****Registered number:**

05554391

**Abbreviated Balance Sheet  
as at 30 September 2013**

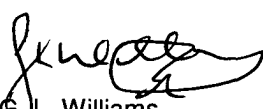
	Notes	2013 £	2012 £
<b>Fixed assets</b>			
Tangible assets	2	206,750	20,000
<b>Current assets</b>			
Debtors		11,143	110,321
Cash at bank and in hand		19,115	27,897
		<u>30,258</u>	<u>138,218</u>
<b>Creditors: amounts falling due within one year</b>		<u>(173,617)</u>	<u>(1,871)</u>
<b>Net current (liabilities)/assets</b>		(143,359)	136,347
<b>Net assets</b>		<u>63,391</u>	<u>156,347</u>
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		63,389	156,345
<b>Shareholders' funds</b>		<u>63,391</u>	<u>156,347</u>

The director is 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 director acknowledges his 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Mr. G.L. Williams  
Director

Approved by the board on 25 June 2014

**Topex Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 September 2013**

**1 Accounting policies**

***Basis of preparation***

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

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% straight line
Motor vehicles	25% straight line

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

**2 Tangible fixed assets**

£

**Cost**

At 1 October 2012	25,000
Additions	207,500
At 30 September 2013	<u>232,500</u>

**Depreciation**

At 1 October 2012	5,000
Charge for the year	20,750
At 30 September 2013	<u>25,750</u>

**Net book value**

At 30 September 2013	<u>206,750</u>
At 30 September 2012	<u>20,000</u>

**3 Share capital**

	<b>Nominal value</b>	<b>2013 Number</b>	<b>2013 £</b>	<b>2012 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	<u>2</u>	<u>2</u>