

REGISTERED NUMBER: 05870926 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2017
FOR
TOP TUB LIMITED

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FOR THE YEAR ENDED 30 SEPTEMBER 2017

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TOP TUB LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2017

DIRECTOR: P W Jackson

REGISTERED OFFICE: 29 Arboretum Street
Nottingham
Nottinghamshire
NG1 4JA

BUSINESS ADDRESS: Beech Manor
Wood Lane
Gedling
Nottingham
Nottinghamshire
NG4 4AD

REGISTERED NUMBER: 05870926 (England and Wales)

ACCOUNTANTS: Lemans
29 Arboretum Street
Nottingham
Nottinghamshire
NG1 4JA

TOP TUB LIMITED (REGISTERED NUMBER: 05870926)**BALANCE SHEET**
30 SEPTEMBER 2017

	Notes	30.9.17 £	£	30.9.16 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		<u>763</u>		<u>1,018</u>
			763		1,018
CURRENT ASSETS					
Debtors	6	3,750		3,750	
Cash at bank and in hand		<u>1,353</u>		<u>605</u>	
		5,103		4,355	
CREDITORS					
Amounts falling due within one year	7	<u>9,051</u>		<u>21,158</u>	
NET CURRENT LIABILITIES			<u>(3,948)</u>		<u>(16,803)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(3,185)		(15,785)
PROVISIONS FOR LIABILITIES			<u>130</u>		<u>21</u>
NET LIABILITIES			<u>(3,315)</u>		<u>(15,806)</u>
CAPITAL AND RESERVES					
Called up share capital	8		1		1
Retained earnings			<u>(3,316)</u>		<u>(15,807)</u>
SHAREHOLDERS' FUNDS			<u>(3,315)</u>		<u>(15,806)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2017 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 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
30 SEPTEMBER 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 Income Statement has not been delivered.

The financial statements were approved by the director on 28 June 2018 and were signed by:

P W Jackson - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

1. STATUTORY INFORMATION

Top Tub 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

The accounts have been prepared on a going concern basis, which the director, who is also the shareholder of the company, considers to be justifiable. The director also believes that the bank will continue to offer their support.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2006, is being amortised evenly over its estimated useful life of ten years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2017

2. ACCOUNTING POLICIES - continued

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 1 .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 October 2016	
and 30 September 2017	<u>22,000</u>
AMORTISATION	
At 1 October 2016	
and 30 September 2017	<u>22,000</u>
NET BOOK VALUE	
At 30 September 2017	<u>-</u>
At 30 September 2016	<u>-</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 October 2016				
and 30 September 2017	<u>11,984</u>	<u>3,100</u>	<u>473</u>	<u>15,557</u>
DEPRECIATION				
At 1 October 2016	11,140	2,926	473	14,539
Charge for year	<u>211</u>	<u>44</u>	<u>-</u>	<u>255</u>
At 30 September 2017	<u>11,351</u>	<u>2,970</u>	<u>473</u>	<u>14,794</u>
NET BOOK VALUE				
At 30 September 2017	<u>633</u>	<u>130</u>	<u>-</u>	<u>763</u>
At 30 September 2016	<u>844</u>	<u>174</u>	<u>-</u>	<u>1,018</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.17 £	30.9.16 £
Prepayments	<u>3,750</u>	<u>3,750</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2017

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.17	30.9.16
	£	£
Trade creditors	1,790	624
Corporation tax	3,525	616
Social security and other taxes	699	321
Other creditors	530	530
Directors' current accounts	666	17,166
Accrued expenses	<u>1,841</u>	<u>1,901</u>
	<u>9,051</u>	<u>21,158</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			30.9.17	30.9.16
Number:	Class:	Nominal value:	£	£
1	Ordinary shares	£1	<u>1</u>	<u>1</u>

9. FIRST YEAR ADOPTION OF FRS 102 (SECTION 1A)

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.

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.