

**Registered Number 06759896**

**TOPLINE PUBS LIMITED**

**Abbreviated Accounts**

**31 March 2013**

**Abbreviated Balance Sheet as at 31 March 2013**

	<i>Notes</i>	<i>2013</i>	<i>2012</i>
		£	£
<b>Fixed assets</b>			
Tangible assets	2	37,114	21,393
		<u>37,114</u>	<u>21,393</u>
<b>Current assets</b>			
Stocks		35,610	17,540
Cash at bank and in hand		21,104	8,690
		<u>56,714</u>	<u>26,230</u>
<b>Creditors: amounts falling due within one year</b>		(93,450)	(44,590)
<b>Net current assets (liabilities)</b>		<u>(36,736)</u>	<u>(18,360)</u>
<b>Total assets less current liabilities</b>		<u>378</u>	<u>3,033</u>
<b>Total net assets (liabilities)</b>		<u>378</u>	<u>3,033</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		377	3,032
<b>Shareholders' funds</b>		<u>378</u>	<u>3,033</u>

- For the year ending 31 March 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 23 December 2013

And signed on their behalf by:

**Donal Dempsey, Director**

## Notes to the Abbreviated Accounts for the period ended 31 March 2013

## 1 Accounting Policies

**Basis of measurement and preparation of accounts**

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 policy**

The turnover represents revenue recognised by the company in respect of goods and services supplied during the period, exclusive of Value Added Tax.

**Tangible assets depreciation policy**

Depreciation is provided using the straight line method at rates calculated to write off the cost of each asset, less estimated residual value over its useful life. Plant and Machinery - 25%, Fixtures and fittings - 25%, Office equipment - 25%

**Valuation information and policy**

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

## 2 Tangible fixed assets

	£
<b>Cost</b>	
At 1 April 2012	21,393
Additions	26,460
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2013	<u>47,853</u>
<b>Depreciation</b>	
At 1 April 2012	-
Charge for the year	10,739
On disposals	-
At 31 March 2013	<u>10,739</u>
<b>Net book values</b>	
At 31 March 2013	<u><u>37,114</u></u>
At 31 March 2012	<u><u>21,393</u></u>

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