

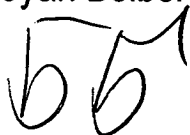
TOPBUILD CONSTRUCTION LTD

Company number: 09302668

Amended account for the period ended 30 November 2018

Company's Director:

Mr. Boyan Belberov



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COMPANIES HOUSE

Company registration number: **09302668**

TOPBUILD CONSTRUCTION LTD
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
for the year ended 30 November 2018

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TOPBUILD CONSTRUCTION LTD

Unaudited Abridged Financial Statements

Year ended 30 November 2018

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TOPBUILD CONSTRUCTION LTD

Officers and Professional Advisers

Year ended 30 November 2018

Director

MR BOYAN BELBEROV

Registered office

9 LYDDEN ROAD
UNIT 16
LONDON
SW18 4LT
United Kingdom

Accountant

Infoaccounting100 Ltd
9 Lydden road
Unit 16
London
UK
SW18 4LT
United Kingdom

TOPBUILD CONSTRUCTION LTD

Director's Report

Year ended 30 November 2018

The director presents the report and the unaudited abridged financial statements of the company for the year ended 30 November 2018.

DIRECTORS

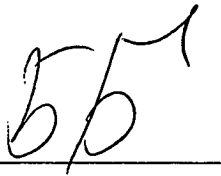
The director who served the company during the year was as follows:

MR BOYAN BELBEROV

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 5 August 2019 and signed on behalf of the board by:



MR BOYAN BELBEROV

Director



TOPBUILD CONSTRUCTION LTD

Report to the board of directors on the preparation of the unaudited statutory financial statements of TOPBUILD CONSTRUCTION LTD

Year ended 30 November 2018

As described on the abridged statement of financial position, the Board of Directors of TOPBUILD CONSTRUCTION LTD are responsible for the preparation of the abridged financial statements for the year ended 30 November 2018, which comprise the abridged income statement, abridged statement of financial position, statement of changes in equity and related notes.

You consider that the company is exempt from an audit under the Companies Act 2006.

In accordance with your instructions we have compiled these unaudited abridged financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.



Infoaccounting100 Ltd

9 Lydden road
Unit 16
London
UK
SW18 4LT
United Kingdom

Date: 5 August 2019

TOPBUILD CONSTRUCTION LTD

Abridged Income Statement

Year ended 30 November 2018

| | 2018 | 2017 |
|---|-----------|-----------|
| | £ | £ |
| Gross (loss)/profit | (67,224) | 300,120 |
| Distribution costs | - | (498) |
| Administrative expenses | (99,770) | (296,023) |
| Operating (loss)/profit | (166,994) | 3,599 |
| (Loss)/profit before tax | (166,994) | 3,599 |
| Tax on (loss)/profit | (264) | - |
| (Loss)/profit for the financial year | (167,258) | 3,599 |

The company has no other recognised items of income or expense other than the results for the year as set out above.

The notes on pages 8 to 9 form part of these abridged financial statements.

TOPBUILD CONSTRUCTION LTD

Abridged Statement of Financial Position

30 November 2018

| | Note | 2018 £ | 2017 £ |
|---|------|-----------|-----------|
| Fixed assets | | | |
| Investments | 5 | (11,320) | - |
| Creditors: amounts falling due within one year | | - | 1,944 |
| Net current assets | | - | 1,944 |
| Total assets less current liabilities | | (11,320) | 1,944 |
| Capital and reserves | | | |
| Share premium | | (9,063) | (9,063) |
| Profit and loss account | | (2,257) | 11,007 |
| Shareholders (deficit)/funds | | (11,320) | 1,944 |

For the year ending 30 November 2018, 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 abridged financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements.

All of the members have consented to the preparation of the abridged statement of financial position and the abridged income statement for the year ended 30 November 2018 in accordance with Section 444(2A) of the Companies Act 2006.

These abridged financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

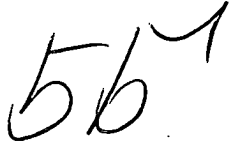
The notes on pages 8 to 9 form part of these abridged financial statements.

TOPBUILD CONSTRUCTION LTD

Abridged Statement of Financial Position (continued)

30 November 2018

These abridged financial statements were approved by the board of directors and authorised for issue on 5 August 2019, and are signed on behalf of the board by:



MR BOYAN BELBEROV

Director

Company registration number: 09302668

The notes on pages 8 to 9 form part of these abridged financial statements.



TOPBUILD CONSTRUCTION LTD

Statement of Changes in Equity

Year ended 30 November 2018

| | Share premium account | Profit and loss account | Total |
|---|-----------------------------|----------------------------|-----------|
| | £ | £ | £ |
| At 1 December 2016 | (2,127) | 7,408 | 5,281 |
| Profit for the year | - | 3,599 | 3,599 |
| Total comprehensive income for the year | - | 3,599 | 3,599 |
| Redemption of shares | (6,936) | - | (6,936) |
| Total investments by and distributions to owners | (6,936) | - | (6,936) |
| At 30 November 2017 and 1 December 2017 | (9,063) | 11,007 | 1,944 |
| Loss for the year | - | (167,258) | (167,258) |
| Total comprehensive income for the year | - | (167,258) | (167,258) |
| Redemption of shares | - | 153,994 | 153,994 |
| Total investments by and distributions to owners | - | 153,994 | 153,994 |
| At 30 November 2018 | (9,063) | (2,257) | (11,320) |

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TOPBUILD CONSTRUCTION LTD

Notes to the Abridged Financial Statements

Year ended 30 November 2018

1 General information

The company is a private company limited by shares and is registered in England and Wales. The address of the registered office is 9 LYDDEN ROAD, UNIT 16, LONDON, SW18 4LT, United Kingdom.

2 Statement of compliance

These abridged financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets.

The abridged financial statements are prepared in sterling, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

CURRENT TAX

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

FIXED ASSET INVESTMENTS

Investments in subsidiaries, associates and joint ventures accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in subsidiaries, associates and joint ventures accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value recognised in other comprehensive income or profit or loss. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

TOPBUILD CONSTRUCTION LTD

Notes to the Abridged Financial Statements (continued)

Year ended 30 November 2018

Other fixed asset investments which are listed are measured at fair value with changes in fair value being recognised in profit or loss.

All other Investments held as fixed assets are initially recorded at cost, and are subsequently stated at cost less any accumulated impairment losses.

IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

4 Average number of employees

5 Fixed assets

| | Investments £ |
|---|------------------|
| Cost | |
| At 1 December 2017 | - |
| Transfers | (11,320) |
| At 30 November 2018 | (11,320) |
| Impairment | |
| At 1 December 2017 and 30 November 2018 | - |
| Carrying amount | |
| At 30 November 2018 | (11,320) |
| At 30 November 2017 | - |

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TOPBUILD CONSTRUCTION LTD

Detailed Abridged Income Statement

Year ended 30 November 2018

GROSS (LOSS)/PROFIT

Turnover

Sales

Other income

| 2018 | 2017 |
|----------------|----------------|
| £ | £ |
| 148,815 | 457,833 |
| 1,711 | - |
| 150,526 | 457,833 |

Cost of sales

Materials

| 2018 | 2017 |
|---------|---------|
| £ | £ |
| 219,530 | 157,713 |

Other operating income

Other operating income

| 2018 | 2017 |
|-------|------|
| £ | £ |
| 1,780 | - |

Gross (loss)/profit

| | |
|-----------------|----------------|
| (67,224) | 300,120 |
|-----------------|----------------|

DISTRIBUTION COSTS

Equipment hire

| 2018 | 2017 |
|------|------|
| £ | £ |
| - | 498 |

ADMINISTRATIVE EXPENSES

Wages and salaries

Other staff costs

Subcontracted staff

| 2018 | 2017 |
|--------|---------|
| £ | £ |
| 16,060 | 23,670 |
| 11,650 | 258,331 |
| 56,406 | - |

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TOPBUILD CONSTRUCTION LTD

Detailed Abridged Income Statement (continued)

Year ended 30 November 2018

| | | |
|----------------------------------|---------------|----------------|
| Rent | 2,700 | - |
| Motor expenses | 6,744 | 7,387 |
| Travelling | 3,368 | 2,212 |
| Printing, postage and stationery | 441 | 275 |
| Accountancy fees | 350 | 600 |
| General insurance | 1,098 | - |
| Bank charges | 239 | 708 |
| Credit card charges | 395 | 2,485 |
| Charitable donations | - | 355 |
| Sundry expenses | 319 | - |
| | 99,770 | 296,023 |

| | | |
|--------------------------------|------------------|--------------|
| Operating (loss)/profit | (166,994) | 3,599 |
|--------------------------------|------------------|--------------|

| | | |
|---------------------------------|------------------|--------------|
| (Loss)/profit before tax | (166,994) | 3,599 |
|---------------------------------|------------------|--------------|

TAX ON (LOSS)/PROFIT

| | | |
|------------------------|------|------|
| | 2018 | 2017 |
| | £ | £ |
| Corporation tax charge | 264 | - |

| | | |
|---|------------------|--------------|
| (Loss)/profit for the financial year | (167,258) | 3,599 |
|---|------------------|--------------|