

Registered Number:10926339

England and Wales

Top Tuning Limited

Unaudited Financial Statements

For the year ended 31 August 2023

Top Tuning Limited  
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Top Tuning Limited  
Statement of Financial Position  
As at 31 August 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Property, plant and equipment	2	23,715	50,378
		<b>23,715</b>	<b>50,378</b>
<b>Current assets</b>			
Trade and other receivables	3	857	777
Cash and cash equivalents		1,675	1,070
		<b>2,532</b>	<b>1,847</b>
<b>Trade and other payables: amounts falling due within one year</b>	4	(122,111)	(147,462)
<b>Net current liabilities</b>		<b>(119,579)</b>	<b>(145,615)</b>
<b>Total assets less current liabilities</b>		<b>(95,864)</b>	<b>(95,237)</b>
<b>Net liabilities</b>		<b>(95,864)</b>	<b>(95,237)</b>
<b>Capital and reserves</b>			
Called up share capital		2	2
Retained earnings		(95,866)	(95,239)
<b>Shareholders' funds</b>		<b>(95,864)</b>	<b>(95,237)</b>

For the year ended 31 August 2023 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

b) 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 Section 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.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board on 07 February 2024 and were signed by:

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Mr Dean Henry Simpson Director

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Notes to the Financial Statements  
For the year ended 31 August 2023

**Statutory Information**

Top Tuning Limited is a private limited company, limited by shares, domiciled in England and Wales, registration number 10926339.

Registered address:

2 Curlew Drive  
Chippenham  
Wiltshire  
SN14 6YQ

The presentation currency is £ sterling.

**1. Accounting policies**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A 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 costs convention as modified by the revaluation of certain assets.

**2. Property, plant and equipment**

	Plant and Machinery £	Motor Vehicles £	Computer Equipment £	Total £
<b>Cost or valuation</b>				
At 01 September 2022	32,260	46,246	74,252	152,758
At 31 August 2023	<b>32,260</b>	<b>46,246</b>	<b>74,252</b>	<b>152,758</b>
<b>Provision for depreciation and impairment</b>				
At 01 September 2022	16,130	39,047	47,203	102,380
Charge for year	8,065	7,199	11,399	26,663
At 31 August 2023	<b>24,195</b>	<b>46,246</b>	<b>58,602</b>	<b>129,043</b>
<b>Net book value</b>				
At 31 August 2023	<b>8,065</b>	<b>-</b>	<b>15,650</b>	<b>23,715</b>
At 31 August 2022	<b>16,130</b>	<b>7,199</b>	<b>27,049</b>	<b>50,378</b>

**3. Trade and other receivables**

	2023 £	2022 £
Trade debtors	500	420
Other debtors	357	357
	<b>857</b>	<b>777</b>

Top Tuning Limited  
Notes to the Financial Statements Continued  
For the year ended 31 August 2023

**4. Trade and other payables: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdraft (secured)	(521)	(521)
Taxation and social security	3,878	1,241
Other creditors	118,754	146,742
	<b>122,111</b>	<b>147,462</b>

**5. Average number of persons employed**

During the year the average number of employees was 0

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.