

**@ TOPHSKI'S LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2022**

@ TOPHSKI'S LTD
UNAUDITED ACCOUNTS
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@ TOPHSKI'S LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 28 FEBRUARY 2022

Directors	Christopher McInnes William McInnes
Company Number	SC641665 (Scotland)
Registered Office	C/O Calculo Red Tree Magenta, 270 Glasgow Road Glasgow G73 1SA Scotland
Accountants	Calculo Ltd Red Tree Magenta 270 Glasgow Road Glasgow G73 1SA

@ TOPHSKI'S LTD
STATEMENT OF FINANCIAL POSITION
AS AT 28 FEBRUARY 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	<u>4</u>	69,073	53,111
Current assets			
Debtors	5	29,995	56,420
Cash at bank and in hand		92,710	15,933
		<u>122,705</u>	<u>72,353</u>
Creditors: amounts falling due within one year	<u>6</u>	(133,281)	(22,154)
Net current (liabilities)/assets		<u>(10,576)</u>	<u>50,199</u>
Total assets less current liabilities		58,497	103,310
Creditors: amounts falling due after more than one year	<u>7</u>	-	(42,000)
Net assets		<u>58,497</u>	<u>61,310</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		58,397	61,210
Shareholders' funds		<u>58,497</u>	<u>61,310</u>

For the year ending 28 February 2022 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 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 21 November 2022 and were signed on its behalf by

Christopher McInnes
Director

Company Registration No. SC641665

@ TOPHSKI'S LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

1 Statutory information

@ Tophski's Ltd is a private company, limited by shares, registered in Scotland, registration number SC641665. The registered office is C/O Calculo, Red Tree Magenta, 270 Glasgow Road, Glasgow, G73 1SA, Scotland.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	10% Reducing Balance
Motor vehicles	5% Reducing Balance
Fixtures & fittings	10% Reducing Balance
Computer equipment	10% Reducing Balance

4 Tangible fixed assets

	Plant & machinery	Motor vehicles	Fixtures & fittings	Computer equipment	Total
	£	£	£	£	£
Cost or valuation	At cost	At cost	At cost	At cost	
At 1 March 2021	23,385	26,499	2,292	5,365	57,541
Additions	3,237	18,000	-	-	21,237
At 28 February 2022	26,622	44,499	2,292	5,365	78,778
Depreciation					
At 1 March 2021	2,339	1,325	229	537	4,430
Charge for the year	2,428	2,159	206	482	5,275
At 28 February 2022	4,767	3,484	435	1,019	9,705
Net book value					
At 28 February 2022	21,855	41,015	1,857	4,346	69,073
At 28 February 2021	21,046	25,174	2,063	4,828	53,111

5 Debtors

2022
£ **2021**
£

@ TOPHSKI'S LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

Amounts falling due within one year		
Other debtors	29,995	1,420
Amounts falling due after more than one year		
Other debtors	-	55,000
6 Creditors: amounts falling due within one year	2022	2021
	£	£
Bank loans and overdrafts	4,620	-
VAT	15,473	2,644
Amounts owed to group undertakings and other participating interests	50,000	-
Taxes and social security	13,930	19,510
Proposed dividends	3,222	-
Other creditors	34,291	-
Loans from directors	11,745	-
	133,281	22,154
7 Creditors: amounts falling due after more than one year	2022	2021
	£	£
Bank loans	-	42,000
8 Average number of employees		
During the year the average number of employees was 14 (2021: 8).		

