

Registered number
09174874

TOP QUALITY SERVICES LTD

Filleled Accounts

31 July 2017

TOP QUALITY SERVICES LTD**Registered number:** 09174874**Balance Sheet****as at 31 July 2017**

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	2	1,120	1,680
Current assets			
Stocks		-	180
Cash at bank and in hand		162	118
		<u>162</u>	<u>298</u>
Creditors: amounts falling due within one year			
	3	(2,700)	(2,999)
		<u>(2,538)</u>	<u>(2,701)</u>
Net current liabilities			
		<u>(1,418)</u>	<u>(1,021)</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		(1,419)	(1,022)
		<u>(1,418)</u>	<u>(1,021)</u>
Shareholder's funds			

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Shefali Begum

Director

Approved by the board on 10 August 2017

TOP QUALITY SERVICES LTD

Notes to the Accounts

for the period from 1 September 2016 to 31 July 2017

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	20% straight line method
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Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

2 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 September 2016	2,800
At 31 July 2017	<u>2,800</u>
Depreciation	

At 1 September 2016	1,120
Charge for the period	560
At 31 July 2017	<u>1,680</u>
Net book value	
At 31 July 2017	<u>1,120</u>
At 31 August 2016	1,680

3 Creditors: amounts falling due within one year	2017	2016
	£	£
Trade creditors	1,200	800
Other taxes and social security costs	-	1,054
Other creditors	<u>1,500</u>	<u>1,145</u>
	<u>2,700</u>	<u>2,999</u>

4 Other information

TOP QUALITY SERVICES LTD is a private company limited by shares and incorporated in England. Its registered office is:

14 Maes Talcen
Brackla
Bridgend
Mid Glamorgan
CF31 2LG

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.