

Registered number
03833388

Top Lines Catering Supplies Limited

Filleled Accounts

31 August 2017

Top Lines Catering Supplies Limited**Registered number:** 03833388**Balance Sheet****as at 31 August 2017**

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	2	38,376	51,389
Current assets			
Stocks		284,409	258,155
Debtors	3	142,461	150,484
Cash at bank and in hand		13,648	30,333
		<u>440,518</u>	<u>438,972</u>
Creditors: amounts falling due within one year	4	(344,983)	(337,976)
Net current assets		<u>95,535</u>	<u>100,996</u>
Total assets less current liabilities		<u>133,911</u>	<u>152,385</u>
Creditors: amounts falling due after more than one year	5	(30,970)	(55,705)
Net assets		<u>102,941</u>	<u>96,680</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		102,940	96,679
Shareholder's funds		<u>102,941</u>	<u>96,680</u>

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 his 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.

Mr M Rafrat

Director

Approved by the board on 23 July 2018

Top Lines Catering Supplies Limited

Notes to the Accounts

for the year ended 31 August 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:

Motor vehicles	25% reducing balance
Plant and machinery	25% reducing balance
Computer equipment	33% straight line

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.

2 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 September 2016	4,781	55,100	36,975	96,856
At 31 August 2017	<u>4,781</u>	<u>55,100</u>	<u>36,975</u>	<u>96,856</u>
Depreciation				
At 1 September 2016	2,716	25,119	17,632	45,467
Charge for the year	682	7,495	4,836	13,013
At 31 August 2017	<u>3,398</u>	<u>32,614</u>	<u>22,468</u>	<u>58,480</u>

Net book value

At 31 August 2017	<u>1,383</u>	<u>22,486</u>	<u>14,507</u>	<u>38,376</u>
At 31 August 2016	2,065	29,981	19,343	51,389

3 Debtors	2017	2016
	£	£

Trade debtors	<u>142,461</u>	<u>150,484</u>
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4 Creditors: amounts falling due within one year	2017	2016
	£	£

Bank loans and overdrafts	21,486	21,486
Credit card	8,979	-
Trade creditors	281,087	191,981
Taxation and social security costs	9,747	3,449
Other creditors	23,684	121,060
	<u>344,983</u>	<u>337,976</u>

5 Creditors: amounts falling due after one year	2017	2016
	£	£

Bank loans	<u>30,970</u>	<u>55,705</u>
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6 Other information

Top Lines Catering Supplies Limited is a private company limited by shares and incorporated in England. Its registered office is:

21a Kimberley Street

Sheffield

South Yorkshire

S9 3WX

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.