

**Abbreviated Unaudited Accounts**  
**For The Year Ended 31 August 2012**  
**for**  
**Top Lines Catering Supplies Limited**

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For The Year Ended 31 August 2012**

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**Top Lines Catering Supplies Limited (Registered number: 03833388)**

**Abbreviated Balance Sheet  
31 August 2012**

|  | Notes | 2012<br>£      | £              | 2011<br>£      | £              |
|--|-------|----------------|----------------|----------------|----------------|
| <b>FIXED ASSETS</b>                          |       |                |                |                |                |
| Tangible assets                              | 2     |                | 71,626         |                | 78,595         |
| <b>CURRENT ASSETS</b>                        |       |                |                |                |                |
| Stocks                                       |       | 302,988        |                | 277,517        |                |
| Debtors                                      |       | 212,375        |                | 210,221        |                |
| Cash in hand                                 |       | <u>9,480</u>   |                | <u>13,115</u>  |                |
|  |       | 524,843        |                | 500,853        |                |
| <b>CREDITORS</b>                             |       |                |                |                |                |
| Amounts falling due within one year          | 3     | <u>441,523</u> |                | <u>413,260</u> |                |
| <b>NET CURRENT ASSETS</b>                    |       |                | <u>83,320</u>  |                | <u>87,593</u>  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | 154,946        |                | 166,188        |
| <b>CREDITORS</b>                             |       |                |                |                |                |
| Amounts falling due after more than one year | 3     |                | (4,088)        |                | (8,400)        |
| <b>PROVISIONS FOR LIABILITIES</b>            |       |                | (12,853)       |                | (13,478)       |
| <b>ACCRUALS AND DEFERRED INCOME</b>          |       |                | (81)           |                | -              |
| <b>NET ASSETS</b>                            |       |                | <u>137,924</u> |                | <u>144,310</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                |                |                |                |
| Called up share capital                      | 4     |                | 1              |                | 1              |
| Profit and loss account                      |       |                | <u>137,923</u> |                | <u>144,309</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |                | <u>137,924</u> |                | <u>144,310</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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 Sections 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.
- (b)

The notes form part of these abbreviated accounts

**Top Lines Catering Supplies Limited (Registered number: 03833388)**

**Abbreviated Balance Sheet - continued**  
**31 August 2012**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 28 June 2013 and were signed by:

M R Rafrat - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts  
For The Year Ended 31 August 2012

1. ACCOUNTING POLICIES

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

|                       |                           |
|-----------------------|---------------------------|
| Plant and machinery   | - 10% on reducing balance |
| Fixtures and fittings | - 10% on reducing balance |
| Motor vehicles        | - 25% on reducing balance |
| Computer equipment    | - 33% straight line       |

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

2. TANGIBLE FIXED ASSETS

|                        | Total<br>£     |
|------------------------|----------------|
| <b>COST</b>            |                |
| At 1 September 2011    | 151,095        |
| Additions              | 11,362         |
| Disposals              | (17,750)       |
| At 31 August 2012      | <u>144,707</u> |
| <b>DEPRECIATION</b>    |                |
| At 1 September 2011    | 72,500         |
| Charge for year        | 13,300         |
| Eliminated on disposal | (12,719)       |
| At 31 August 2012      | <u>73,081</u>  |
| <b>NET BOOK VALUE</b>  |                |
| At 31 August 2012      | <u>71,626</u>  |
| At 31 August 2011      | <u>78,595</u>  |

**Top Lines Catering Supplies Limited (Registered number: 03833388)**

**Notes to the Abbreviated Accounts - continued  
For The Year Ended 31 August 2012**

**3. CREDITORS**

Creditors include an amount of £ 118,157 (2011 - £ 118,157 ) for which security has been given.

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

| Number: | Class:   | Nominal<br>value: | 2012<br>£ | 2011<br>£ |
|---------|----------|-------------------|-----------|-----------|
| 1       | Ordinary | £1                | <u>1</u>  | <u>1</u>  |

**5. TRANSACTIONS WITH DIRECTOR**

The following loan to directors subsisted during the years ended 31 August 2012 and 31 August 2011:

|                                      | 2012<br>£     | 2011<br>£ |
|--------------------------------------|---------------|-----------|
| <b>M R Rafrat</b>                    |               |           |
| Balance outstanding at start of year | -             | -         |
| Amounts advanced                     | 15,164        | -         |
| Amounts repaid                       | -             | -         |
| Balance outstanding at end of year   | <u>15,164</u> | <u>-</u>  |

**Top Lines Catering Supplies Limited**

**Report of the Accountants to the Director of  
Top Lines Catering Supplies Limited**

**The following reproduces the text of the report prepared for the director in respect of the company's annual** unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages one to four) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 August 2012 set out on pages three to nine and you consider that the company is exempt from an audit.

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

Our report may not be relied upon by any person for any other purpose whatsoever.

Roddis Taylor Robinson neither owes nor accepts any duty to any other party and shall not be liable for any loss, damage or expenses of whatsoever nature which is caused by their reliance on these accounts.

Roddis Taylor Robinson  
Chartered Accountants  
Unit 6, Acorn Business Park  
Woodseats Close  
Sheffield  
South Yorkshire  
S8 0TB

28 June 2013

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.