

**REGISTERED NUMBER: 04416583 (England and Wales)**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2018**  
**FOR**  
**TOP CORNER LTD**

Simon Winnard & Company  
Redington Court  
69 Church Road  
Hove  
East Sussex  
BN3 2BB

**TOP CORNER LTD (REGISTERED NUMBER: 04416583)**

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FOR THE YEAR ENDED 5 APRIL 2018**

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**TOP CORNER LTD**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 5 APRIL 2018**

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**DIRECTOR:** A C Powley

**SECRETARY:** Mrs J Powley

**REGISTERED OFFICE:** 4 Tudor Close  
Hove  
East Sussex  
BN3 7NR

**REGISTERED NUMBER:** 04416583 (England and Wales)

**ACCOUNTANTS:** Simon Winnard & Company  
Redington Court  
69 Church Road  
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BN3 2BB

**BALANCE SHEET**  
**5 APRIL 2018**

	Notes	2018 £	2017 £
<b>CURRENT ASSETS</b>			
Debtors	5	1,376	-
Cash at bank		<u>162</u>	<u>2,829</u>
		1,538	2,829
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>1,492</u>	<u>2,709</u>
<b>NET CURRENT ASSETS</b>		<u>46</u>	<u>120</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>46</u>	<u>120</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		1	1
Retained earnings		<u>45</u>	<u>119</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>46</u>	<u>120</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2018 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved by the director on 31 October 2018 and were signed by:

A C Powley - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2018**

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**1. STATUTORY INFORMATION**

Top Corner Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" 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 cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2017 - 1).

**4. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>
<b>COST</b>	
At 6 April 2017 and 5 April 2018	<u>573</u>
<b>DEPRECIATION</b>	
At 6 April 2017 and 5 April 2018	<u>573</u>
<b>NET BOOK VALUE</b>	
At 5 April 2018	<u>-</u>
At 5 April 2017	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2018

## 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Directors' current accounts	<u>1,376</u>	<u>-</u>

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Tax	1,132	426
Directors' current accounts	-	1,923
Accrued expenses	<u>360</u>	<u>360</u>
	<u>1,492</u>	<u>2,709</u>

## 7. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 5 April 2018 and 5 April 2017:

	2018	2017
	£	£
<b>A C Powley</b>		
Balance outstanding at start of year	-	-
Amounts advanced	1,376	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>1,376</u>	<u>-</u>

At the balance sheet date, the director owed the company £1,376 by way of a loan. This amount was repaid within nine months following the year end.

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.