

Registered number

06434183

Top Nosh Food Ltd

Filleted Accounts

31 March 2018

Top Nosh Food Ltd**Registered number:** 06434183**Balance Sheet****as at 31 March 2018**

	Notes	2018 £	2017 £
Fixed assets			
Intangible assets	2	-	1,180
Tangible assets	3	1,050	1,763
		<u>1,050</u>	<u>2,943</u>
Current assets			
Stocks		3,421	3,827
Debtors	4	11,042	24,399
Cash at bank and in hand		(11,184)	(7,536)
		<u>3,279</u>	<u>20,690</u>
Creditors: amounts falling due within one year	5	(15,178)	(20,735)
		<u>(11,899)</u>	<u>(45)</u>
Net current liabilities		(11,899)	(45)
Net (liabilities)/assets		<u>(10,849)</u>	<u>2,898</u>
Capital and reserves			
Called up share capital		3	3
Profit and loss account		(10,852)	2,895
Shareholders' funds		<u>(10,849)</u>	<u>2,898</u>

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

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

The directors acknowledge their 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.

J.Harding

Director

Approved by the board on 21 May 2018

Top Nosh Food Ltd
Notes to the Accounts
for the year ended 31 March 2018

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	25% reducing balance
Motor vehicles	25% reducing balance

Goodwill, being the amount paid in connection with the incorporation of a business in 2010, is being amortised evenly over its estimated useful life of five years.

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.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

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.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

2 Intangible fixed assets

£

Goodwill:

Cost

At 1 April 2017	10,000
At 31 March 2018	<u>10,000</u>

Amortisation

At 1 April 2017	8,820
Provided during the year	<u>1,180</u>
At 31 March 2018	<u>10,000</u>

Net book value

At 31 March 2018	-
At 31 March 2017	<u>1,180</u>

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

3 Tangible fixed assets

	Plant and machinery etc £	Motor vehicles £	Total £
Cost			
At 1 April 2017	9,810	7,508	17,318
Additions	<u>451</u>	<u>-</u>	<u>451</u>
At 31 March 2018	<u>10,261</u>	<u>7,508</u>	<u>17,769</u>
Depreciation			
At 1 April 2017	8,619	6,936	15,555
Charge for the year	<u>592</u>	<u>572</u>	<u>1,164</u>
At 31 March 2018	<u>9,211</u>	<u>7,508</u>	<u>16,719</u>
Net book value			
At 31 March 2018	<u>1,050</u>	<u>-</u>	<u>1,050</u>
At 31 March 2017	<u>1,191</u>	<u>572</u>	<u>1,763</u>

4 Debtors

2018

2017

£

£

Trade debtors	<u>11,042</u>	<u>24,399</u>
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5 Creditors: amounts falling due within one year	2018	2017
	£	£
Trade creditors	2,391	2,248
Corporation tax	325	3,069
Other taxes and social security costs	12,462	15,418
	<u>15,178</u>	<u>20,735</u>

6 Other information

Top Nosh Food Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Accountancy House
4 Priory Road
Kenilworth
Warwickshire
CV8 1LL

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.