

@ TOPHSKI'S LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

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UNAUDITED ACCOUNTS
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@ TOPHSKI'S LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 28 FEBRUARY 2023

Directors	Christopher McInnes William McInnes
Company Number	SC641665 (Scotland)
Registered Office	C/O Calculo Red Tree Magenta, 270 Glasgow Road Glasgow G73 1SA Scotland
Accountants	Calculo Ltd Red Tree Magenta 270 Glasgow Road Glasgow G73 1SA

@ TOPHSKI'S LTD
STATEMENT OF FINANCIAL POSITION
AS AT 28 FEBRUARY 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	78,621	69,073
Current assets			
Debtors	5	2,495	29,995
Cash at bank and in hand		32,375	92,710
		34,870	122,705
Creditors: amounts falling due within one year	6	(82,458)	(98,736)
Net current (liabilities)/assets		(47,588)	23,969
Total assets less current liabilities		31,033	93,042
Creditors: amounts falling due after more than one year	7	(30,089)	(34,289)
Net assets		944	58,753
Capital and reserves			
Called up share capital		100	100
Profit and loss account		844	58,653
Shareholders' funds		944	58,753

For the year ending 28 February 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 28 November 2023 and were signed on its behalf by

Christopher McInnes
Director

Company Registration No. SC641665

@ TOPHSKI'S LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Statutory information

@ Tophski's Ltd is a private company, limited by shares, registered in Scotland, registration number SC641665. The registered office is C/O Calculo, Red Tree Magenta, 270 Glasgow Road, Glasgow, G73 1SA, Scotland.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	10% reducing balance
Motor vehicles	5% reducing balance
Fixtures & fittings	10% reducing balance
Computer equipment	10% reducing balance

4 Tangible fixed assets

	Plant & machinery	Motor vehicles	Fixtures & fittings	Computer equipment	Total
	£	£	£	£	£
Cost or valuation	At cost	At cost	At cost	At cost	
At 1 March 2022	26,622	44,499	2,292	5,365	78,778
Additions	5,455	-	1,600	8,951	16,006
At 28 February 2023	32,077	44,499	3,892	14,316	94,784
Depreciation					
At 1 March 2022	4,767	3,484	435	1,019	9,705
Charge for the year	2,731	2,051	346	1,330	6,458
At 28 February 2023	7,498	5,535	781	2,349	16,163
Net book value					
At 28 February 2023	24,579	38,964	3,111	11,967	78,621
At 28 February 2022	21,855	41,015	1,857	4,346	69,073

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

5 Debtors	2023	2022
	£	£
Amounts falling due within one year		
Other debtors	2,495	29,995
	<u>2,495</u>	<u>29,995</u>
6 Creditors: amounts falling due within one year	2023	2022
	£	£
Bank loans and overdrafts	4,133	4,620
VAT	51,994	15,219
Amounts owed to group undertakings and other participating interests	50,001	50,000
Taxes and social security	2,330	13,930
Proposed dividends	-	3,222
Loans from directors	(26,000)	11,745
	<u>82,458</u>	<u>98,736</u>
	<u>82,458</u>	<u>98,736</u>
7 Creditors: amounts falling due after more than one year	2023	2022
	£	£
Bank loans	30,089	34,289
	<u>30,089</u>	<u>34,289</u>

8 Average number of employees

During the year the average number of employees was 14 (2022: 14).

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.