

**Registered number**  
**03450568**

**DIGITTOP LIMITED**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2014**

THURSDAY



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18/12/2014

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COMPANIES HOUSE

**DIGITTOP LIMITED****ABBREVIATED BALANCE SHEET****AS AT 31 MARCH 2014****REGISTERED NUMBER: 03450568**

	Notes	2014	2013
		£	£
<b>Fixed assets</b>			
Tangible assets	2	100,000	100,000
Investments	3	1	1
		<u>100,001</u>	<u>100,001</u>
<b>Current assets</b>			
Debtors		2,760	2,760
<b>Creditors: amounts falling due within one year</b>		<u>(36)</u>	<u>(36)</u>
<b>Net current assets</b>		2,724	2,724
<b>Total assets less current liabilities</b>		<u>102,725</u>	<u>102,725</u>
<b>Capital and reserves</b>			
Called up share capital	4	2	2
Revaluation reserve		90,000	90,000
Profit and loss account		12,723	12,723
<b>Shareholders' funds</b>		<u>102,725</u>	<u>102,725</u>

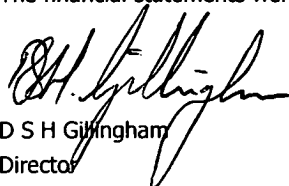
The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have 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 financial statements.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board and authorised for issue on 16/12/14 and signed on its behalf by

  
D S H Gillingham  
Director

# DIGITTOP LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2014

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#### 1 Principal accounting policies

##### ***Basis of preparation***

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).

##### ***Investment properties***

In accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the company's freehold properties are held for long-term investment and are included in the balance sheet at their open market values. The surpluses or deficits on revaluation of such properties are transferred to the investment property revaluation reserve. Depreciation is not provided in respect of freehold investment properties.

This policy represents a departure from statutory accounting principles, which require depreciation to be provided on all fixed assets. The directors consider that this policy is necessary in order that the financial statements may give a true and fair view because current values and changes in current values are of prime importance rather than the calculation of systematic annual depreciation. Depreciation or amortisation is only one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

##### ***Investments***

Investments in subsidiary undertakings are held at cost.

##### ***Deferred taxation***

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

#### 2 Tangible fixed assets

£

##### **Cost or valuation**

At 1 April 2013

100,000

**At 31 March 2014**

**100,000**

##### **Net book value**

**At 31 March 2014**

**100,000**

*At 31 March 2013*

*100,000*

**DIGITTOP LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS****FOR THE YEAR ENDED 31 MARCH 2014**

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<b>3 Investments</b>	<b>£</b>
<b>Cost</b>	
At 1 April 2013	<u>1</u>
<b>At 31 March 2014</b>	<u><b>1</b></u>
<b>Net book value</b>	
<b>At 31 March 2014</b>	<u><b>1</b></u>
<i>At 31 March 2013</i>	<u><i>1</i></u>

The company holds 20% or more of the share capital of the following company:

<b>Company</b>	<b>Shares held Class</b>	<b>%</b>	<b>Capital and reserves £</b>	<b>Profit/(loss) for the year £</b>
Chimecourt Limited	Ordinary	50	<u><b>2</b></u>	<u><b>-</b></u>

<b>4 Share capital</b>	<b>Nominal value</b>	<b>2014 Number</b>	<b>2014 £</b>	<b>2013 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	<u><b>2</b></u>	<u><b>2</b></u>	<u><i>2</i></u>

**5 Controlling party**

The company is a wholly owned subsidiary of Rosier Business Park Limited, a company incorporated in England and Wales.