

**TOP 2 BOTTOM LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2023**

TOP 2 BOTTOM LIMITED
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

TOP 2 BOTTOM LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2023

Director	Mark Hambly
Company Number	04522006 (England and Wales)
Registered Office	BURNT OAK BENOVER ROAD YALDING KENT ME18 6AS
Accountants	Maria Cole 4 Hadley Gardens Hollingbourne MAIDSTONE ME17 1UF

TOP 2 BOTTOM LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 JANUARY 2023

	Notes	2023 £	2022 £
Fixed assets			
Intangible assets	4	890	890
Tangible assets	5	13,746	21,195
		<u>14,636</u>	<u>22,085</u>
Current assets			
Inventories		7,000	7,000
Debtors	6	(9,317)	8,360
Cash at bank and in hand		315,790	269,429
		<u>313,473</u>	<u>284,789</u>
Creditors: amounts falling due within one year	7	(27,778)	(14,186)
Net current assets		<u>285,695</u>	<u>270,603</u>
Total assets less current liabilities		300,331	292,688
Creditors: amounts falling due after more than one year	8	(2,978)	-
Net assets		<u>297,353</u>	<u>292,688</u>
Capital and reserves			
Called up share capital		50	50
Capital redemption reserve		50	50
Profit and loss account		297,253	292,588
Shareholders' funds		<u>297,353</u>	<u>292,688</u>

For the year ending 31 January 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 director acknowledges his 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 and authorised for issue on 1 September 2023 and were signed on its behalf by

Mark Hambly
Director

Company Registration No. 04522006

TOP 2 BOTTOM LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2023

1 Statutory information

Top 2 Bottom Limited is a private company, limited by shares, registered in England and Wales, registration number 04522006. The registered office is BURNT OAK, BENOVER ROAD, YALDING, KENT, ME18 6AS.

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:

Motor vehicles	25%
----------------	-----

Intangible fixed assets

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

4 Intangible fixed assets

	Goodwill
	£
Cost	
At 1 February 2022	1,582
At 31 January 2023	1,582
Amortisation	
At 1 February 2022	692
At 31 January 2023	692
Net book value	
At 31 January 2023	890
At 31 January 2022	890

TOP 2 BOTTOM LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2023

5 Tangible fixed assets

	Motor vehicles £
Cost or valuation	At cost
At 1 February 2022	33,398
At 31 January 2023	33,398
Depreciation	
At 1 February 2022	12,203
Charge for the year	7,449
At 31 January 2023	19,652
Net book value	
At 31 January 2023	13,746
At 31 January 2022	21,195

6 Debtors

	2023 £	2022 £
Amounts falling due within one year		
Other debtors	(33,615)	-
Amounts falling due after more than one year		
Trade debtors	24,298	8,360

7 Creditors: amounts falling due within one year

	2023 £	2022 £
VAT	26,503	-
Taxes and social security	1,275	1,963
Other creditors	-	12,223
	27,778	14,186

8 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Loans from directors	2,978	-

9 Average number of employees

During the year the average number of employees was 2 (2022: 2).

