

Registered Number: 05077353

England and Wales

Tipsy Fruit Gins Ltd

Unaudited Abbreviated Report and Financial Statements

For the year ended 31 March 2015

Topsy Fruit Gins Ltd
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Topsy Fruit Gins Ltd
Chartered Accountants' Report
For the year ended 31 March 2015

Chartered Accountants' Report to the Board of Directors

In order to assist you to fulfil your duties under Companies Act 2006, we have prepared for your approval the accounts of Topsy Fruit Gins Ltd for the year ended 31 March 2015 which comprise the Profit and Loss Account, Statement of Recognised Gains and Losses, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Topsy Fruit Gins Ltd, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Topsy Fruit Gins Ltd and state those matters that we have agreed to state to the Board of Directors of Topsy Fruit Gins Ltd, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Topsy Fruit Gins Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Topsy Fruit Gins Ltd has kept adequate accounting records to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Topsy Fruit Gins Ltd.

You consider that Topsy Fruit Gins Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Topsy Fruit Gins Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Jean M Carless, Chartered Accountant
Tudor Cottage
Leamore Common
Craven Arms
Shropshire
SY7 8DN

Dated: 08 December 2015

Topsy Fruit Gins Ltd
Abbreviated Balance Sheet
As at 31 March 2015

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	2	12,699	12,989
		12,699	12,989
Current assets			
Stocks		35,470	37,077
Debtors		7,886	10,688
Cash at bank and in hand		18,374	17,631
		61,730	65,396
Creditors: amounts falling due within one year		(69,221)	(74,624)
Net current liabilities		(7,491)	(9,228)
Total assets less current liabilities		5,208	3,761
Net assets		5,208	3,761
Capital and reserves			
Called up share capital	3	10	10
Profit and loss account		5,198	3,751
Shareholders funds		5,208	3,761

For the year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities: 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

2) 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 in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed on behalf of the board of directors

Mr C T Hingston Director

Date approved by the board: 08 December 2015

Topsy Fruit Gins Ltd
Notes to the Abbreviated Financial Statements
For the year ended 31 March 2015

1 Accounting Policies

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Operating lease rentals

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2 Tangible fixed assets

	Tangible fixed assets
Cost or valuation	£
At 01 April 2014	46,333
Additions	2,884
At 31 March 2015	49,217
Depreciation	
At 01 April 2014	33,344
Charge for year	3,174
At 31 March 2015	36,518
Net book values	
At 31 March 2015	12,699
At 31 March 2014	12,989

Topsy Fruit Gins Ltd
Notes to the Abbreviated Financial Statements
For the year ended 31 March 2015

3 Share capital

	2015	2014
Allotted called up and fully paid	£	£
10 Class A shares of £1.00 each	10	10
	10	10

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.