

REGISTERED NUMBER: 05773229 (England and Wales)

TOP COPY COMMUNICATIONS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

F W Berringer & Co
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

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for the year ended 31 March 2018

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TOP COPY COMMUNICATIONS LIMITED

COMPANY INFORMATION
for the year ended 31 March 2018

DIRECTORS:

P J McKenna
Mrs H J Alexander - McKenna
Mrs J A Alexander

SECRETARY:

Mrs H J Alexander - McKenna

REGISTERED OFFICE:

Lygon House
50 London Road
Bromley
Kent
BR1 3RA

REGISTERED NUMBER:

05773229 (England and Wales)

ACCOUNTANTS:

F W Berringer & Co
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

TOP COPY COMMUNICATIONS LIMITED (REGISTERED NUMBER: 05773229)

BALANCE SHEET
31 March 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Intangible assets	3		-		-
Tangible assets	4		<u>389</u>		<u>520</u>
			389		520
CURRENT ASSETS					
Debtors	5	26,300		2,307	
Cash at bank		<u>192</u>		<u>6,262</u>	
		26,492		8,569	
CREDITORS					
Amounts falling due within one year	6	<u>25,901</u>		<u>9,027</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>591</u>		<u>(458)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>980</u>		<u>62</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>978</u>		<u>60</u>
SHAREHOLDERS' FUNDS			<u>980</u>		<u>62</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

BALANCE SHEET - continued
31 March 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of income and retained earnings has not been delivered.

The financial statements were approved by the Board of Directors on 12 December 2018 and were signed on its behalf by:

P J McKenna - Director

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2018

1. STATUTORY INFORMATION

Top Copy Communications Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Significant judgements and estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenditures during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. Management do not consider that there is a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period.

Going concern

It is the directors' opinion that the company is a going concern for the foreseeable future.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2006, is being amortised evenly over its estimated useful life of five years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% reducing balance

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks. Bank overdrafts, when applicable are shown within borrowings in current liabilities.

Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2018

3. INTANGIBLE FIXED ASSETS

Goodwill
£

COST

At 1 April 2017
and 31 March 2018

7,500

AMORTISATION

At 1 April 2017
and 31 March 2018

7,500

NET BOOK VALUE

At 31 March 2018

-

At 31 March 2017

-

4. TANGIBLE FIXED ASSETS

Fixtures
and
fittings
£

Computer
equipment
£

Totals
£

COST

At 1 April 2017
and 31 March 2018

2,354

1,098

3,452

DEPRECIATION

At 1 April 2017

2,192

740

2,932

Charge for year

41

90

131

At 31 March 2018

2,233

830

3,063

NET BOOK VALUE

At 31 March 2018

121

268

389

At 31 March 2017

162

358

520

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2018

2017

£

£

Other debtors

26,300

2,307

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2018

2017

£

£

Taxation

4,702

1,467

Other creditors

10

10

Directors' current accounts

20,065

6,425

Accrued expenses

1,124

1,125

25,901

9,027

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
TOP COPY COMMUNICATIONS LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance sheet. Readers are cautioned that the Income statement and certain other primary statements and the Report of the directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Top Copy Communications Limited for the year ended 31 March 2018 which comprise the Statement of income and retained earnings, Balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Top Copy Communications Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Top Copy Communications Limited and state those matters that we have agreed to state to the Board of Directors of Top Copy Communications Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Top Copy Communications Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Top Copy Communications Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Top Copy Communications Limited. You consider that Top Copy Communications Limited 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 financial statements of Top Copy Communications Limited. 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 financial statements.

F W Berringer & Co
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

12 December 2018

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.