

# TOP FLIGHT NUTRITION LIMITED

## Unaudited [Abbreviated Accounts](#)

for the Period from 1 July 2014 to 31 December  
2015

Bradford House Accountancy  
Chartered Certified Accountants  
Bradford House  
Yarmouth Road  
Stalham  
Norfolk  
NR12 9PD

**TOP FLIGHT NUTRITION LIMITED**  
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages [2](#) to [4](#)) have been prepared.

**Chartered Certified Accountants' Report to the Director on the Preparation  
of the Unaudited Statutory Accounts of  
TOP FLIGHT NUTRITION LIMITED  
for the Period Ended 31 December 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of TOP FLIGHT NUTRITION LIMITED for the period ended 31 December 2015 set out on pages from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of TOP FLIGHT NUTRITION LIMITED , as a body, in accordance with the terms of our engagement letter . Our work has been undertaken solely to prepare for your approval the accounts of TOP FLIGHT NUTRITION LIMITED and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http://www2.accaglobal.com/pubs/members/publications/technical\\_factsheets/downloads/163.doc](http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc) . To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than TOP FLIGHT NUTRITION LIMITED and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that TOP FLIGHT NUTRITION LIMITED has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of TOP FLIGHT NUTRITION LIMITED. You consider that TOP FLIGHT NUTRITION LIMITED is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of TOP FLIGHT NUTRITION 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 accounts.

.....  
Bradford House Accountancy  
Chartered Certified Accountants  
Bradford House  
Yarmouth Road  
Stalham  
Norfolk  
NR12 9PD  
2 March 2016

**TOP FLIGHT NUTRITION LIMITED**  
**(Registration number: 04925340)**  
**Abbreviated Balance Sheet at 31 December 2015**

	Note	31 December 2015 £	30 June 2014 £
<b>Fixed assets</b>			
Tangible fixed assets		3,534	4,874
<b>Current assets</b>			
Stocks		-	7,622
Debtors		6,785	5,536
Cash at bank and in hand		29,036	17,696
		35,821	30,854
Creditors: Amounts falling due within one year		(33,433)	(19,180)
Net current assets		2,388	11,674
Net assets		5,922	16,548
<b>Capital and reserves</b>			
Called up share capital	<a href="#">3</a>	1	1
Profit and loss account		5,921	16,547
Shareholders' funds		5,922	16,548

For the year ending 31 December 2015 the company was entitled to exemption 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 in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 2 March 2016

.....  
Mr RC Allen  
Director

The notes on pages [3](#) to [4](#) form an integral part of these financial statements.

# TOP FLIGHT NUTRITION LIMITED

## Notes to the Abbreviated Accounts for the Period from 1 July 2014 to 31 December 2015

..... *continued*

### 1 Accounting policies

#### Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

#### Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

#### Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	25% Reducing balance

#### Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

### 2 Fixed assets

	Tangible assets £	Total £
<b>Cost</b>		
At 1 July 2014	15,743	15,743
Disposals	(1,221)	(1,221)
At 31 December 2015	<u>14,522</u>	<u>14,522</u>
<b>Depreciation</b>		
At 1 July 2014	10,869	10,869
Charge for the period	1,177	1,177
Eliminated on disposals	(1,058)	(1,058)
At 31 December 2015	<u>10,988</u>	<u>10,988</u>
<b>Net book value</b>		
At 31 December 2015	<u><u>3,534</u></u>	<u><u>3,534</u></u>
At 30 June 2014	<u><u>4,874</u></u>	<u><u>4,874</u></u>

**TOP FLIGHT NUTRITION LIMITED**

**Notes to the Abbreviated Accounts for the Period from 1 July 2014 to 31 December 2015**

*..... continued*

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>31 December 2015</b>		<b>30 June 2014</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary of £1 each	1	1	1	1
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**4 Related party transactions**

Included in other creditors is £25,398 ,(2014 £13,033) which is owed to the Director Mr R.C.Allen.