REGISTERED NUMBER: 05519829 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2018

for

TOP CLICK MEDIA LIMITED

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for the Year Ended 31 March 2018

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TOP CLICK MEDIA LIMITED

Company Information
for the Year Ended 31 March 2018

DIRECTOR:	M A Cottrell
REGISTERED OFFICE:	Phoenix House, Pyrford Road West Byfleet Surrey KT14 6RA
REGISTERED NUMBER:	05519829 (England and Wales)
ACCOUNTANTS:	Brayne, Williams & Barnard Limited Rosemount House Rosemount Avenue West Byfleet Surrey KT14 6LB

Balance Sheet
31 March 2018

	Notes	31.3.18 £	£	31.3.17 as restated £	£
FIXED ASSETS					
Intangible assets	4		**36,364**		46,441
Tangible assets	5		**4,034**		10,018
			40,398		56,459
CURRENT ASSETS					
Debtors	6	**182,496**		87,771	
Cash at bank		**6**		5,558	
		182,502		93,329	
CREDITORS					
Amounts falling due within one year	7	**269,539**		136,456	
NET CURRENT LIABILITIES			**(87,037)**		(43,127)
TOTAL ASSETS LESS CURRENT LIABILITIES			**(46,639)**		13,332
CAPITAL AND RESERVES					
Called up share capital	10		**1**		1
Retained earnings			**(46,640)**		13,331
SHAREHOLDERS' FUNDS			**(46,639)**		13,332

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 director acknowledges his 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.

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 Income Statement has not been delivered.

The financial statements were approved by the director on 25 May 2018 and were signed by:

M A Cottrell - Director

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 March 2018

1. STATUTORY INFORMATION

Top Click Media 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the company's activities.

Goodwill
Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. It has been amortised to the profit and loss account over its estimated economic life of 10 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.

Development costs are being amortised evenly over their estimated useful life of 10 years.

Trademarks and licences were acquired in a business combination are recognised at fair value at the acquisition date.Trademarks and licences are being amortised evenly over their estimated useful life of 7 years.

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

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2. **ACCOUNTING POLICIES - continued**

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Going concern

At the balance sheet date, the company had net liabilities of £46,639. During the closing months of the year ended 31 March 2018 a number of personnel and operational changes were made to return the company to profit. The full effect of these changes will come into force in the year ended 31 March 2019.The sole shareholder has confirmed that they will continue to support the company and therefore the accounts have been prepared on a going concern basis.

3. **EMPLOYEES**

The average number of employees during the year was 20 (2017 - 22) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £	Other intangible assets £	Totals £
COST			
At 1 April 2017 and 31 March 2018	**31,400**	**63,829**	**95,229**
AMORTISATION			
At 1 April 2017	**3,140**	**45,648**	**48,788**
Charge for year	**3,140**	**6,937**	**10,077**
At 31 March 2018	**6,280**	**52,585**	**58,865**
NET BOOK VALUE			
At 31 March 2018	**25,120**	**11,244**	**36,364**
At 31 March 2017	28,260	18,181	46,441

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 April 2017	**29,744**
Additions	**1,936**
At 31 March 2018	**31,680**
DEPRECIATION	
At 1 April 2017	**19,726**
Charge for year	**7,920**
At 31 March 2018	**27,646**
NET BOOK VALUE	
At 31 March 2018	**4,034**
At 31 March 2017	10,018

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17 as restated
	£	£
Trade debtors	**105,574**	45,522
Other debtors	**76,922**	42,249
	182,496	87,771

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17 as restated
	£	£
Bank loans and overdrafts	**68,032**	47,690
Trade creditors	**28,605**	27,469
Taxation and social security	**136,499**	44,887
Other creditors	**36,403**	16,410
	269,539	136,456

continued...

8. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.18	31.3.17 as restated
	£	£
Within one year	**25,907**	20,772
Between one and five years	**40,418**	1,656
	66,325	22,428

9. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.18	31.3.17 as restated
	£	£
Bank overdrafts	**55,959**	47,690

The director has given a personal guarantee in relation to the company overdraft.

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.18	31.3.17 as restated
			£	£
1	Ordinary	£1	**1**	1

11. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2018 and 31 March 2017:

	31.3.18	31.3.17 as restated
	£	£
M A Cottrell		
Balance outstanding at start of year	**(332)**	(617)
Amounts advanced	**56,491**	285
Amounts repaid	**(2,542)**	-
Amounts written off	**-**	-
Amounts waived	**-**	-
Balance outstanding at end of year	**53,617**	(332)

Interest has been charged on the overdrawn amount at the HM Revenue & Customs approved rate.

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.