Top 2 Bottom Building Ltd

Abridged Unaudited Financial Statements

for the financial period from 24 July 2024 (date of incorporation) to 31 July 2025

Top 2 Bottom Building Ltd

Company Registration Number: 15856492

ABRIDGED BALANCE SHEET

as at 31 July 2025

	Notes	Jul 25 £
Fixed Assets		
Tangible assets	7	**3,298**
Creditors: amounts falling due within one year		**(15,242)**
Net Current Liabilities		**(15,242)**
Total Assets less Current Liabilities		**(11,944)**
Capital and Reserves		
Called up share capital		**100**
Retained earnings		**(12,044)**
Shareholders' Deficit		**(11,944)**

The financial statements have been prepared 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).

All of the members have consented to the preparation of abridged accounts in accordance with section 444(2A) of the Companies Act 2006.

The company has taken advantage of the exemption under section 444 not to file the Abridged Income Statement and Director's Report.
For the financial period from 24 July 2024 (date of incorporation) to 31 July 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The director confirms that the members have not required the company to obtain an audit of its financial statements for the financial period in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit and loss for the financial period 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.

Approved by the Director and authorised for issue on 2 April 2026

Mr K Teden
Director

Top 2 Bottom Building Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 24 July 2024 (date of incorporation) to 31 July 2025

1. General Information

Top 2 Bottom Building Ltd is a company limited by shares incorporated and registered in the United Kingdom. The registered number of the company is 15856492. The registered office of the company is 27 Ambleside, Weymouth, Dorset, DT3 5HH, Northern Ireland which is also the principal place of business of the company. The principal activity of the company is that of building completion and finishing The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the financial period ended 31 July 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2006. These are the company's first set of financial statements prepared in accordance with FRS 102.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Reducing Balance

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Adoption of FRS 102 Section 1A

This is the first set of financial statements prepared by Top 2 Bottom Building Ltd in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland Section 1A (Small Entities). The company transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 1 January 2016.

4. Period of financial statements

The financial statements are for the 12 month 8 days period from 24 July 2024 (date of incorporation) to 31 July 2025.

5. Going concern

These accounts have been prepared on the going concern basis, on the understanding that there was a net deficiency of assets of £11,944 at the balance sheet date, however the directors have confirmed continued support and consider the company retains sufficient working capital to continue trading for the foreseeable future.

6. Statement on previous periods

The company did not present financial statements for previous periods.

7. Tangible assets

	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 24 July 2024	-	-
Additions	3,880	3,880
At 31 July 2025	3,880	3,880
Depreciation		
At 24 July 2024	-	-
Charge for the financial period	582	582
At 31 July 2025	582	582
Net book value		
At 31 July 2025	**3,298**	**3,298**

8. Capital commitments

The company had no material capital commitments at the financial period-ended 31 July 2025.

9. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial period-end.

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.