REGISTERED NUMBER: 05732621 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

FOR

TROPHY LAWN TURF LIMITED

Wallwork Nelson & Johnson
Chandler House
7 Ferry Road Office Park
Riversway
Preston
Lancashire
PR2 2YH

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FOR THE YEAR ENDED 31 MARCH 2017

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TROPHY LAWN TURF LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2017

DIRECTORS:	C W Upton Mrs A Upton M B H Upton Mrs L Upton
SECRETARY:	Mrs L Upton
REGISTERED OFFICE:	7 Ferry Road Office Park Riversway Preston Lancashire PR2 2YH
REGISTERED NUMBER:	05732621 (England and Wales)
ACCOUNTANTS:	Wallwork Nelson & Johnson Chandler House 7 Ferry Road Office Park Riversway Preston Lancashire PR2 2YH

BALANCE SHEET
31 MARCH 2017

	Notes	31/3/17 £	£	31/3/16 £	£
FIXED ASSETS					
Intangible assets	4		97,425		108,250
Tangible assets	5		183,454		166,399
			280,879		274,649
CURRENT ASSETS					
Stocks		33,173		10,991	
Debtors	6	98,731		100,557	
Cash at bank and in hand		2,526		38,998	
		134,430		150,546	
CREDITORS					
Amounts falling due within one year	7	313,398		302,743	
NET CURRENT LIABILITIES			(178,968)		(152,197)
TOTAL ASSETS LESS CURRENT LIABILITIES			101,911		122,452
CREDITORS					
Amounts falling due after more than one year	8		(55,969)		(66,368)
PROVISIONS FOR LIABILITIES			(39,558)		(34,273)
NET ASSETS			6,384		21,811
CAPITAL AND RESERVES					
Called up share capital			400		400
Retained earnings			5,984		21,411
SHAREHOLDERS' FUNDS			6,384		21,811

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 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.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2017

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 Board of Directors on 27 February 2018 and were signed on its behalf by:

M B H Upton - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1. STATUTORY INFORMATION

Trophy Lawn Turf 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.

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 twenty 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.

Patents and licences are being amortised evenly over their estimated useful life of twenty years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.
Plant and machinery etc - 20% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

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.

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2. **ACCOUNTING POLICIES - continued**

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
The directors believe that the company has sufficient trade and financial resources to continue in operational existence for the foreseeable future. Thus the Going Concern basis of accounting in preparing the annual financial statements has been adopted.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £	Patents and licences £	Totals £
COST			
At 1 April 2016 and 31 March 2017	216,000	500	216,500
AMORTISATION			
At 1 April 2016	108,000	250	108,250
Amortisation for year	10,800	25	10,825
At 31 March 2017	118,800	275	119,075
NET BOOK VALUE			
At 31 March 2017	97,200	225	97,425
At 31 March 2016	108,000	250	108,250

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery £
COST	
At 1 April 2016	658,970
Additions	109,089
Disposals	(4,500)
At 31 March 2017	763,559
DEPRECIATION	
At 1 April 2016	492,571
Charge for year	88,434
Eliminated on disposal	(900)
At 31 March 2017	580,105
NET BOOK VALUE	
At 31 March 2017	183,454
At 31 March 2016	166,399

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6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/17	31/3/16
	£	£
Trade debtors	98,185	100,011
Other debtors	546	546
	98,731	100,557

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/17	31/3/16
	£	£
Bank loans and overdrafts	145,617	73,694
Hire purchase contracts	41,571	20,446
Trade creditors	75,903	139,248
Taxation and social security	31,163	42,505
Other creditors	19,144	26,850
	313,398	302,743

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/17	31/3/16
	£	£
Hire purchase contracts	55,969	66,368

9. RELATED PARTY DISCLOSURES

During the year, total dividends of £70,000 were paid to the directors .

10. FIRST YEAR ADOPTION

There were no adjustments required for the transition from UK GAAP to FRS 102.

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.