

Registered Number: 02951726

Top Line Fertiliser Limited

Annual Report
&
Financial Statements

30 September 2016



Top Line Fertiliser Limited

Directors' Report

For the year ended 30 September 2016

The director presents his report and financial statements for the year ended 30 September 2016.

Principal activities

The company has not traded during the year and the director does not expect the company to trade in the forthcoming year.

Director

The director who held office during the year and up to the date of signature of the financial statements was as follows:

R B Copus

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

By order of the board,



R B Copus
Director

01 June 2017

Top Line Fertiliser Limited

Statement of Financial Position

For the year ended 30 September 2016

	Notes	2016 £	2015 £
Current assets			
Debtors	4	<u>1</u>	<u>1</u>
Capital and Reserves			
Called up share capital (shareholders' funds)	5	<u>1</u>	<u>1</u>

For the year ending 30 September 2016 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies and its members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The director acknowledges his responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 2 to 4 were approved by the Board and authorised for issue on 01 June 2017 and are signed on its behalf by:



R B Copus
Director

Company Registration No. 02951726

Notes to the Financial Statements

For the year ended 30 September 2016

1 Accounting policies

Company information

Top Line Fertiliser Limited ("the Company") is a private company limited by shares incorporated in England and Wales.

The registered office address of the Company is:

Cheveley Park Stud, Duchess Drive, Newmarket, Suffolk, CB8 9DD

The accounts are prepared in pounds sterling.

Accounting convention

These financial statements have been prepared in accordance with FRS 102 section 1A "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS102) and the requirements of the Companies Act 2006, including the provisions of the Small Companies (Accounts and Reports) Regulations 2008, and under the historical cost convention.

First time adoption of FRS102

These financial statements are the first financial statements the Company has prepared in accordance with Financial Report Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS102) as applied to smaller entities by the adoption of Section 1A of FRS 102. The financial statements of the Company for the year ended 30 September 2015 were prepared in accordance with previous UK GAAP.

In accordance with section 35 of FRS 102, Top Line Fertiliser Limited has elected to retain its existing accounting policies for reported assets, liabilities and equity at the date of transition to FRS 102 (01 October 2015), until such time as it is not dormant.

Accordingly there are no transitional adjustments arising for the Company on transition to FRS 102 that impact the company's previously reported financial performance or position.

2 Income statement

The company has not traded during the year or the preceding financial period. During this time the company received no income and incurred no expenditure and therefore no Income statement is presented in these financial statements.

3 Directors & Employees

The company employed no staff and paid no directors' emoluments (2015: £nil).

Top Line Fertiliser Limited

Notes to the Financial Statements

For the year ended 30 September 2016

4 Debtors

	2016 £	2015 £
Amounts due from fellow subsidiaries	<u>1</u>	<u>1</u>

5 Called up share capital

	2016 £	2015 £
Called up, allotted and fully paid: 1 Ordinary share of £1 each	<u>1</u>	<u>1</u>

6 Reconciliation of movement in shareholders' funds

Shareholders' funds at 30 September 2016 and 30 September 2015 amounted to £1.

7 Parent company and controlling parties

Top Line Fertiliser Limited is a wholly owned subsidiary of Osborne plc, a company incorporated in England and Wales. The ultimate parent company is Thompson Investments (London) Limited which is registered in England and Wales. Thompson Investments (London) Limited is controlled by Mr and Mrs D.B. Thompson and was so in the previous period. The only group in which the results of the company are consolidated is that headed by Thompson Investments (London) Limited. The financial statements of Osborne plc and Thompson Investments (London) Limited are available to the public and may be obtained from the Registrar of Companies.