

**REGISTERED NUMBER: 07682838 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**FOR**

**TROTTON ESTATE VINEYARDS LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

	<b>Page</b>
<b>Company Information</b>	1
<b>Balance Sheet</b>	2
<b>Notes to the Financial Statements</b>	3
<b>Chartered Accountants' Report</b>	5

**TROTTON ESTATE VINEYARDS LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 JUNE 2023**

**DIRECTORS:**

Mrs J C Butler  
R E Butler

**REGISTERED OFFICE:**

C/O CMB Partnership Limited  
7 Wey Court  
Mary Road  
Guildford  
Surrey  
GU1 4QU

**REGISTERED NUMBER:**

07682838 (England and Wales)

**ACCOUNTANTS:**

CMB Partnership Limited  
Chartered Accountants  
7 Wey Court  
Mary Road  
Guildford  
Surrey  
GU1 4QU

**TROTTON ESTATE VINEYARDS LIMITED (REGISTERED NUMBER: 07682838)****BALANCE SHEET  
30 JUNE 2023**

	Notes	30.6.23 £	£	30.6.22 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		29,999		36,003
<b>CURRENT ASSETS</b>					
Stocks		378,756		379,355	
Debtors	5	454		4,427	
Cash at bank		<u>3,018</u>		<u>6,837</u>	
		382,228		390,619	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>514,282</u>		<u>494,657</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(132,054)</u>		<u>(104,038)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(102,055)</u>		<u>(68,035)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1		1
Retained earnings			<u>(102,056)</u>		<u>(68,036)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(102,055)</u>		<u>(68,035)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 27 March 2024 and were signed on its behalf by:

Mrs J C Butler - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**1. STATUTORY INFORMATION**

Trotton Estate Vineyards 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is recognised on despatch.

**Tangible fixed assets**

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

Plant and machinery etc - 20% and 33% on cost

**Stocks**

Stock and work in progress is valued at the lower of cost and net realisable value.

**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.

**Going concern**

The financial statements are prepared on a going concern basis. The main creditors of the company are from the directors. Although these are shown as repayable within one year, the directors have given assurances that they will continue to financially support the company for a period of at least one year from the date of approval of these financial statements.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2022 - 2) .

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2023

## 4. TANGIBLE FIXED ASSETS

Plant and  
machinery  
etc  
£**COST**

At 1 July 2022

82,582

Additions

3,669

At 30 June 2023

86,251**DEPRECIATION**

At 1 July 2022

46,579

Charge for year

9,673

At 30 June 2023

56,252**NET BOOK VALUE**

At 30 June 2023

29,999

At 30 June 2022

36,003

## 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

30.6.23

30.6.22

£

£

Other debtors

4544,427

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

30.6.23

30.6.22

£

£

Other creditors

514,282494,657

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
TROTTON ESTATE VINEYARDS LIMITED**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Trotton Estate Vineyards Limited for the year ended 30 June 2023 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Trotton Estate Vineyards Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Trotton Estate Vineyards Limited and state those matters that we have agreed to state to the Board of Directors of Trotton Estate Vineyards Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Trotton Estate Vineyards Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Trotton Estate Vineyards Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Trotton Estate Vineyards Limited. You consider that Trotton Estate Vineyards Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Trotton Estate Vineyards 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 financial statements.

CMB Partnership Limited  
Chartered Accountants  
7 Wey Court  
Mary Road  
Guildford  
Surrey  
GU1 4QU

27 March 2024

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.