

Top Line Fertiliser Limited

Registered Number 2951726

Annual Report & Financial Statements

30 September 2006

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Top Line Fertiliser Limited

Directors' Report

For the year ended 30 September 2006

The board submits its report and the unaudited financial statements of the company for the year ended 30 September 2006

Principal Activities

The company has not traded or made a profit or loss during the year.

Directors And Their Interests

The following directors have held office since 1 October 2005

R B Copus

J L Ridd

No director had any interest in the shares of the company during the year and up to the date of this report

Auditors

The company, being dormant, is entitled to exemptions under the Companies Act 1985 permitting it not to appoint auditors

By order of the board



R B Copus

Director

25 July 2007

Top Line Fertiliser Limited

Balance Sheet

30 September 2006

	Notes	2006 £	2005 £
Current assets			
Debtors	4	<u>1</u>	<u>1</u>
Capital and Reserves			
Called up share capital (equity shareholders' funds)	5	<u>1</u>	<u>1</u>

The company was dormant throughout the year ended 30 September 2006

The annual financial statements have not been audited because for the year ended 30 September 2006 the company is entitled to exemption under section 249aa(1) of the Companies Act 1985. No members have required the company to obtain an audit of these financial statements in accordance with section 249b(2).

The directors acknowledge their responsibility for (i) ensuring the company keeps accounting records which comply with section 221 of the Companies Act 1985, and (ii) 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 year and of its profit or loss for the financial year in accordance with section 226 of the Companies Act 1985 and which otherwise comply with the requirements of that Act relating to financial statements, so far as applicable to the company.

These financial statements were approved by the board of directors on 25 July 2007 and were signed on its behalf by



R B Copus
Director

Notes to the Financial Statements

For the year ended 30 September 2006

1 Basis of accounting

The financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards. The company is exempt from the requirement of FRS 1 to prepare a cash flow statement as it is a wholly owned subsidiary of Thompson Investments (London) Limited and its cash flows are included within the consolidated cash flow statement for that company.

2 Profit & loss account

The company has not traded during the year or preceding period and consequently has made neither a profit or loss nor any other recognised gain or loss in either period.

3 Directors & Employees

The company employed no staff and paid no directors' emoluments (2005 £nil).

4 Debtors

	2006 £	2005 £
Amounts due from fellow subsidiaries	<u>1</u>	<u>1</u>

5 Share Capital

	2006 £	2005 £
Authorised 100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
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 2006 and 30 September 2005 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.