REGISTERED NUMBER: SC365954 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 August 2013

for

Phytoscience (Europe) Ltd

Contents of the Abbreviated Accounts
for the Year Ended 31 August 2013

Company Information
for the Year Ended 31 August 2013

DIRECTORS:	C Swainson D R B Forman J B Morse R J Livingstone Dr C Cannon D Anderson
SECRETARY:	R J Livingstone
REGISTERED OFFICE:	Mailing House Mill Road Industrial Estate Linlithgow West Lothian EH49 7SF
REGISTERED NUMBER:	SC365954 (Scotland)
ACCOUNTANTS:	One Accounting Ltd Chartered Management Accountants Drumsheugh Toll 2 Belford Road Edinburgh Midlothian EH4 3BL

Abbreviated Balance Sheet
31 August 2013

	Notes	31.8.13 £	31.8.12 £
CURRENT ASSETS			
Stocks		33,791	43,939
Debtors		5,423	7,947
Cash at bank		4,520	5,700
		43,734	57,586
CREDITORS			
Amounts falling due within one year		215,464	188,456
NET CURRENT LIABILITIES		(171,730)	(130,870)
TOTAL ASSETS LESS CURRENT LIABILITIES		(171,730)	(130,870)
CAPITAL AND RESERVES			
Called up share capital	2	2	2
Profit and loss account		(171,732)	(130,872)
SHAREHOLDERS' FUNDS		(171,730)	(130,870)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2013 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 25 March 2014 and were signed on its behalf by:

C Swainson - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 August 2013

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
As at 31st August 2013 the company has negative net assets. The company is being supported by a loan from its parent company Phytoscience Ltd. Included in the amounts due to group undertakings is the loan from Phytoscience, which totals £179089. The directors believe that this support will continue into the foreseeable future and therefore the accounts have been prepared on a going concern basis.

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Related party exemption
The company has taken advantage of exemption, under the terms of Financial Reporting Standard 8 Related Party Disclosures, not to disclose related party transactions with wholly owned subsidiaries within the group.

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

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

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.13 £	31.8.12 £
2	Ordinary	1	2	2

3. ULTIMATE PARENT COMPANY

Phytoscience Ltd is regarded by the directors as being the company's ultimate parent company.

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.