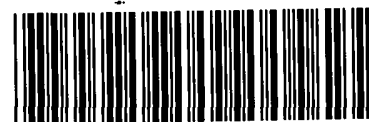


Roc

ETHNO BOTANICAL RESOURCES LIMITED  
FILLETED UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017

	<u>PAGE</u>
COMPANY INFORMATION	1
BALANCE SHEET	2
NOTES TO THE FINANCIAL STATEMENTS	3-5

SATURDAY



\*A72EYUUG\*

A15

24/03/2018

#374

COMPANIES HOUSE

COMPANY INFORMATION

DIRECTORS

Mr E Bouras  
Mr J F Dickens  
Mr B F Mumford

SECRETARY

Mr J F Dickens

REGISTERED OFFICE

The Old Rectory  
Church Street  
Weybridge  
Surrey KT13 8DE

PRINCIPLE PLACE OF BUSINESS

2 Churchill Walk  
Bognor Regis  
West Sussex  
PO21 4TR

REGISTERED NUMBER

2862679

BALANCE SHEET AS AT 30 JUNE 2017Registered number 2862679 England & Wales

	NOTES	2017		2016	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	3		837		985
Intangible assets	4		0		0
Investments			0		0
			<u>837</u>		<u>985</u>
Stock		4,500		4,500	
Debtors		2,000		2,000	
Cash at bank and in hand		305		100	
		<u>6,805</u>		<u>6,600</u>	
CREDITORS: amounts falling due within one year	5	(7,152)		(7,160)	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>(347)</u>		<u>(560)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			490		425
<b>PROVISION FOR LIABILITIES</b>					
Deferred taxation			0		0
<b>NET ASSETS</b>			<u>490</u>		<u>425</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	6		2		2
Profit and loss account			488		423
<b>SHAREHOLDERS' FUNDS</b>			<u>490</u>		<u>425</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the directors report and the profit and loss account has been taken under section 444.

For the financial year ended 30 June 2017 the company was entitled to exemption from audit under section 477 of the companies Act 2006 relating to small companies.

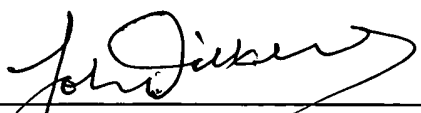
**Directors responsibilities:**

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved and authorised for issue by the Board.

**Signed on behalf of the board of directors**

  
 J F Dickens  
 Director  
 Approved by the board: 23 March 2018

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2017NOTE 1 ACCOUNTING POLICIESGeneral information and basis of preparation

Ethno Botanical Resources Limited is a private company limited by shares incorporated in England and Wales within the United Kingdom. The address of the registered office is given in the company information page of these financial statements.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The financial statements have been prepared in accordance with Section 1A of Financial Reporting Standard 102, section 1A small entities.

These financial statements for the year ended 30 June 2017 are the first accounts that comply with FRS 102, Section 1A small entities. The date of transition is 1 July 2016.

Turnover and other income

Turnover is measured at the fair value of the consideration received or receivable net of VAT and trade discounts.

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract.

Tangible Fixed Assets

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, except land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:-

Furniture office equipment and fittings	15% reducing balance basis
Plant and equipment	15% reducing balance basis

Intangible fixed assets

Depreciation is provided at the following annual rate in order to write off each intangible asset over its expected useful life:

Patents	10% straight line basis
---------	-------------------------

Research and development

Expenditure on research and development is written off in the period in which it is incurred.

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Provision is made for damaged, obsolete and slow moving stock where appropriate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2017Current and deferred tax

The tax expense for the year comprises current and deferred tax. Tax is recognised in the profit and loss account, except that a change attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

Deferred tax balances are recognised in respect of timing differences that have originated but not reversed by the balance sheet date.

Current and deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

NOTE 2 EMPLOYEES

The average number of employees, including directors during the year was as follows:

2017201633NOTE 3 TANGIBLE FIXED ASSETS

	<u>Furniture &amp; office equipment</u> £	<u>Plant &amp; equipment</u> £	<u>Total</u> £
Cost:			
At 1 July 2016	9,514	3,290	12,804
Additions	0	0	0
Disposals	0	0	0
At 30 June 2017	<u>9,514</u>	<u>3,290</u>	<u>12,804</u>
Depreciation:			
At 1 July 2016	8,767	3,052	11,819
Charge for year	112	36	148
Disposals	0	0	0
At 30 June 2017	<u>8,879</u>	<u>3,088</u>	<u>11,967</u>
Net Book Values			
At 30 June 2017	<u>635</u>	<u>202</u>	<u>837</u>
At 30 June 2016	<u>747</u>	<u>238</u>	<u>985</u>

NOTE 4 INTANGIBLE FIXED ASSETS

	<u>Patents</u> £	<u>Total</u> £
Cost:		
At 1 July 2016	9,316	9,316
Additions	0	0
At 30 June 2017	<u>9,316</u>	<u>9,316</u>
Amortisation:		
At 1 July 2016	9,316	9,316
Charge for year	0	0
At 30 June 2017	<u>9,316</u>	<u>9,316</u>
Net Book Values		
At 30 June 2017	<u>0</u>	<u>0</u>
At 30 June 2016	<u>0</u>	<u>0</u>

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2017

	<u>2017</u> £	<u>2016</u> £
<u>NOTE 5 CREDITORS: AMOUNTS FALLING DUE</u> <u>WITHIN ONE YEAR</u>		
Bank overdraft, (secured)	0	2,406
Trade creditors	0	0
Directors' current account	5,427	4,665
Associated company loan	1,725	89
Corporation tax	0	0
Accruals	0	0
	<u>7,152</u>	<u>7,160</u>

NOTE 6 CALLED UP SHARE CAPITAL

Allotted, called up and fully paid:		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>

NOTE 7 RELATED PARTY TRANSACTIONS

The company has funds on loan, interest free, from Ethno Botanical Corporation Limited, a company controlled by Mr E Bouras, the shareholder of Ethno Botanical Resources Limited. The balance due to Ethno Botanical Corporation Limited at 30 June 2017 amounted to £1,725, (2016: £89).

Ethno Botanical Corporation Limited charged the company £ 2,250 for management services provided, (2016: £ £4,000).