

**Registered Number 04798774**

**Bretonside Tropicals Ltd**

**Abbreviated Accounts**

**31 October 2010**

**Bretonside Tropicals Ltd**

**Registered Number 04798774**

**Company Information**

**Registered Office:**

22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

**Business Address:**

45 Bretonside  
Plymouth  
Devon  
PL4 0BB

**Reporting Accountants:**

Sheppards Accountants Limited

22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

**Bankers:**

The Co-operative Bank  
PO Box 250  
Skelmersdale  
WN8 6WT

**Bretonside Tropicals Ltd**

Registered Number 04798774

**Balance Sheet as at 31 October 2010**

	Notes	2010 £	2009 £
<b>Fixed assets</b>			
Tangible	3	215	508
		<u>215</u>	<u>508</u>
<b>Current assets</b>			
Stocks		19,928	21,074
Debtors		1,469	1,366
Cash at bank and in hand		10,603	22,544
Total current assets		<u>32,000</u>	<u>44,984</u>
<b>Creditors: amounts falling due within one year</b>		(22,862)	(38,146)
Net current assets (liabilities)		9,138	6,838
Total assets less current liabilities		<u>9,353</u>	<u>7,346</u>
Total net assets (liabilities)		<u>9,353</u>	<u>7,346</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		9,253	7,246
Shareholders funds		<u>9,353</u>	<u>7,346</u>

- 
- a. For the year ending 31 October 2010 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
  - b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
  - c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
  - d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 17 March 2011

And signed on their behalf by:

J H Smale, Director

**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 1068 of the Companies Act 2006.**

## Notes to the Abbreviated Accounts

For the year ending 31 October 2010

**1 Accounting policies**

**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).

**Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being amortised evenly over its estimated useful life of five years.

**Stocks**

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

**Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and fittings	20% on reducing balance
Computer equipment	33.3% straight line

**2 Intangible fixed assets**

Cost or valuation	£
At 01 November 2009	<u>15,050</u>
At 31 October 2010	<u>15,050</u>

**Amortisation**

At 01 November 2009	<u>15,050</u>
At 31 October 2010	<u>15,050</u>

**3 Tangible fixed assets**

		Total £
<b>Cost</b>		
At 01 November 2009	-	<u>3,699</u>
At 31 October 2010	-	<u>3,699</u>
<b>Depreciation</b>		
At 01 November 2009		3,191
Charge for year	-	<u>293</u>

At 31 October 2010	-	<u>3,484</u>
	-	

**Net Book Value**

At 31 October 2010		215
--------------------	--	-----

At 31 October 2009	-	<u>508</u>
--------------------	---	------------

**4 Share capital**

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid:</b>		
100 Ordinary shares of £1 each	100	100