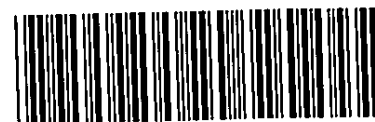


Company Registration No. SC239630 (Scotland)

D & I TROPICALS LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2012

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D & I TROPICALS LIMITED

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D & I TROPICALS LIMITED

ABBREVIATED BALANCE SHEET

AS AT 30 NOVEMBER 2012

	Notes	2012 £	£	2011 £	£
Fixed assets					
Tangible assets	2		4,602		5,347
Current assets					
Stocks		22,378		21,536	
Debtors		474		-	
Cash at bank and in hand		26,139		12,147	
		<u>48,991</u>		<u>33,683</u>	
Creditors: amounts falling due within one year		<u>(30,142)</u>		<u>(19,984)</u>	
Net current assets			18,849		13,699
Total assets less current liabilities			<u>23,451</u>		<u>19,046</u>
Creditors: amounts falling due after more than one year			(310)		(3,606)
Provisions for liabilities			<u>(623)</u>		<u>-</u>
			<u>22,518</u>		<u>15,440</u>
Capital and reserves					
Called up share capital	3		1		1
Profit and loss account			22,517		15,439
Shareholders' funds			<u>22,518</u>		<u>15,440</u>

D & I TROPICALS LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 30 NOVEMBER 2012

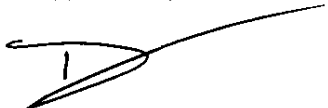
For the financial year ended 30 November 2012 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 28 August 2013



Mr D McLennan
Director

Company Registration No. SC239630

D & I TROPICALS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2012

1 Accounting policies

1.1 Accounting convention

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

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

1.3 Turnover

Turnover represents the value of sales to customers, net of discounts, allowances, volume and promotional rebates and other payments to customers, excluding VAT. Sales of goods and services are recognised when the company has provided the goods or service to the customer and collectability of the related receivable is reasonably assured.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	25% Reducing balance
Fixtures, fittings & equipment	25% Reducing balance & 33% Straight line
Motor vehicles	25% Reducing balance

1.5 Stock

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

1.6 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

1.7 Deferred taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax rates and laws that have been enacted by the balance sheet date.

D & I TROPICALS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2012

2 Fixed assets

	Tangible assets £
Cost	
At 1 December 2011	19,116
Additions	1,221
Disposals	(1,187)
At 30 November 2012	19,150
Depreciation	
At 1 December 2011	13,769
On disposals	(763)
Charge for the year	1,542
At 30 November 2012	14,548
Net book value	
At 30 November 2012	4,602
At 30 November 2011	5,347

3 Share capital

	2012 £	2011 £
Allotted, called up and fully paid		
1 Ordinary share of £1 each	1	1