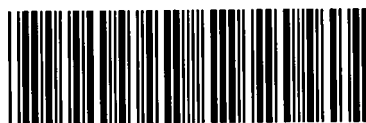


Company Registration No. 02964645 (England and Wales)

DIRECT FRUIT INTERNATIONAL LIMITED
ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2016

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COMPANIES HOUSE

DIRECT FRUIT INTERNATIONAL LIMITED

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DIRECT FRUIT INTERNATIONAL LIMITED

INDEPENDENT AUDITORS' REPORT TO DIRECT FRUIT INTERNATIONAL LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Direct Fruit International Limited for the year ended 30 September 2016 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

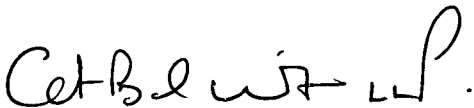
Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



Paul Woosey (Senior Statutory Auditor)
for and on behalf of Carter Backer Winter LLP

17 February 2017

Chartered Accountants
Statutory Auditor

66 Prescott Street
London
E1 8NN

DIRECT FRUIT INTERNATIONAL LIMITED

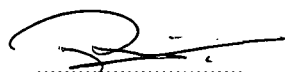
ABBREVIATED BALANCE SHEET

AS AT 30 SEPTEMBER 2016

	Notes	2016 £	£	2015 £	£
Fixed assets					
Tangible assets	2		938		4,743
Current assets					
Stocks		10,792		-	
Debtors		753,982		306,390	
Cash at bank and in hand		1,845,315		2,295,574	
		<u>2,610,089</u>		<u>2,601,964</u>	
Creditors: amounts falling due within one year		<u>(1,887,825)</u>		<u>(1,369,376)</u>	
Net current assets			722,264		1,232,588
Total assets less current liabilities			<u>723,202</u>		<u>1,237,331</u>
Capital and reserves					
Called up share capital	3		138,775		200,000
Other reserves			66,000		-
Profit and loss account			518,427		1,037,331
Shareholders' funds			<u>723,202</u>		<u>1,237,331</u>

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 27/2/2017



Mr P Lymer
Director

Company Registration No. 02964645

DIRECT FRUIT INTERNATIONAL LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2016

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 January 2015).

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

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), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

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 equipment	20% - 33% straight line
Computer equipment	33% straight line

1.5 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6 Stock

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

1.7 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.

1.8 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

1.9 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

DIRECT FRUIT INTERNATIONAL LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2016

2 Fixed assets

	Tangible assets £
Cost	
At 1 October 2015	39,856
Additions	200
	<hr/>
At 30 September 2016	40,056
	<hr/>
Depreciation	
At 1 October 2015	35,113
Charge for the year	4,005
	<hr/>
At 30 September 2016	39,118
	<hr/>
Net book value	
At 30 September 2016	938
	<hr/>
At 30 September 2015	4,743
	<hr/>

3 Share capital

	2016 £	2015 £
Allotted, called up and fully paid		
68,000 Ordinary 'A' shares of £1 each	68,000	68,000
- Ordinary 'B' shares of £1 each	-	66,000
70,775 Ordinary 'C' shares of £1 each	70,775	66,000
	<hr/>	<hr/>
	138,775	200,000
	<hr/>	<hr/>

On 6 October 2015, the company bought back its 66,000 Ordinary 'B' shares for £350,000 from F D Nadai. On the same date, the company issued 4,775 new Ordinary 'C' shares at nominal value of £1 per share.

Each class of shares ranks pari passu in all respects.

4 Ultimate parent company

No single entity has control over the company.