

**Report of the Directors and
Financial Statements
for the Year Ended 31 March 2019
for
D.P.D. Limited**

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for the year ended 31 March 2019**

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D.P.D. Limited

**Company Information
for the year ended 31 March 2019**

DIRECTORS:

S N Pandya
Dr A Brackpool
A M Batra
B N Mohanan
Dr E Sharkey

REGISTERED OFFICE:

Ham Street
Baltonsborough
Glastonbury
Somerset
BA6 8QG

REGISTERED NUMBER:

03851847 (England and Wales)

AUDITORS:

Bennett Brooks & Co Limited
Chartered Accountants
& Statutory Auditors
St George's Court
Winnington Avenue
Northwich
Cheshire
CW8 4EE

D.P.D. Limited

**Report of the Directors
for the year ended 31 March 2019**

The directors present their report with the financial statements of the company for the year ended 31 March 2019.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of horticulture specialists.

DIVIDENDS

No dividends will be distributed for the year ended 31 March 2019.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 April 2018 to the date of this report.

S N Pandya
Dr A Brackpool
A M Batra
B N Mohanan
Dr E Sharkey

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are responsible for preparing the Strategic Report, Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have prepared the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" (FRS 102). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- notify the shareholders in writing about the use of disclosure exemptions, if any, or FRS 102 used in the preparation of the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

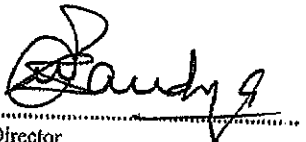
STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS

The auditors, Bennett Brooks & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:



.....
S N Pandya - Director

Date:

**Report of the Independent Auditors to the Members of
D.P.D. Limited**

Opinion

We have audited the financial statements of D.P.D. Limited (the 'company') for the year ended 31 March 2019 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2019 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information in the Report of the Directors, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Directors.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report.

**Report of the Independent Auditors to the Members of
D.P.D. Limited**

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities set out on page two, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors 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 and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jason Leach (Senior Statutory Auditor)
for and on behalf of Bennett Brooks & Co Limited
Chartered Accountants
& Statutory Auditors
St George's Court
Winnington Avenue
Northwich
Cheshire
CW8 4EE

Date:

D.P.D. Limited

**Income Statement
for the year ended 31 March 2019**

	Notes	2019 £	2018 £
TURNOVER	3	2,510,403	2,281,423
Cost of sales		<u>(1,491,639)</u>	<u>(1,060,929)</u>
GROSS PROFIT		1,018,764	1,220,494
Administrative expenses		<u>(590,175)</u>	<u>(629,211)</u>
		428,589	591,283
Other operating income		<u>-</u>	<u>503</u>
OPERATING PROFIT		428,589	591,786
Interest payable and similar expenses		<u>(5,675)</u>	<u>-</u>
PROFIT BEFORE TAXATION		422,914	591,786
Tax on profit	5	<u>(49,377)</u>	<u>(111,101)</u>
PROFIT FOR THE FINANCIAL YEAR		<u><u>373,537</u></u>	<u><u>480,685</u></u>

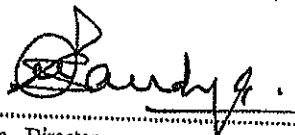
D.P.D. Limited (Registered number: 03851847)

Balance Sheet
31 March 2019

	Notes	£	2019 £	£	2018 £
FIXED ASSETS					
Tangible assets	6		1,579,332		415,011
CURRENT ASSETS					
Stocks	7	1,071,982		1,377,161	
Debtors	8	534,232		85,923	
Cash at bank and in hand		133,639		139,008	
		<u>1,739,853</u>		<u>1,602,092</u>	
CREDITORS					
Amounts falling due within one year	9	1,291,266		405,495	
NET CURRENT ASSETS			<u>448,587</u>		<u>1,196,597</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,027,919</u>		<u>1,611,608</u>
PROVISIONS FOR LIABILITIES	12		<u>58,464</u>		<u>15,690</u>
NET ASSETS			<u><u>1,969,455</u></u>		<u><u>1,595,918</u></u>
CAPITAL AND RESERVES					
Called up share capital			250,000		250,000
Retained earnings	13		1,719,455		1,345,918
SHAREHOLDERS' FUNDS			<u><u>1,969,455</u></u>		<u><u>1,595,918</u></u>

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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



.....
S N Pandya - Director

The notes form part of these financial statements

D.P.D. Limited

**Statement of Changes in Equity
for the year ended 31 March 2019**

	Called up share capital £	Retained earnings £	Total equity £
Balance at 1 April 2017	250,000	1,365,233	1,615,233
Changes in equity			
Dividends	-	(500,000)	(500,000)
Total comprehensive income	-	480,685	480,685
Balance at 31 March 2018	<u>250,000</u>	<u>1,345,918</u>	<u>1,595,918</u>
Changes in equity			
Total comprehensive income	-	373,537	373,537
Balance at 31 March 2019	<u>250,000</u>	<u>1,719,455</u>	<u>1,969,455</u>

D.P.D. Limited

**Notes to the Financial Statements
for the year ended 31 March 2019**

1. STATUTORY INFORMATION

D.P.D. Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (March 2018) including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company has adopted the FRS 102 accounting policies and principles on a consistent basis from the date of transition. The principal policies are set out below:

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes and is recognised when the significant risks and rewards of ownership have been transferred to the buyer, which tends to be on despatch.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes the original purchase price of the asset and the costs attributable to bringing the asset to its working condition for its intended use.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- Straight line over 10 years and straight line over 14 years
Laboratory equipment	- Straight line over 5 years
Computer equipment	- Straight line over 5 years

Freehold land is not depreciated. Both freehold property and assets under construction in the course of construction are not depreciated until the asset is complete and available for use.

Stocks of growing crops

Stock and work in progress consists of plants in various stages of production which are valued at the lower of cost and estimated selling price less costs to complete and sell, after making due allowance for impairment losses from obsolete and slow moving varieties.

Costs of growing plants include all direct expenditure and an appropriate proportion of fixed and variable overhead. They are allocated to individual units based on absorption rates specific to the stage of production. Plants are typically grown over a two year period before considered available for sale.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Notes to the Financial Statements - continued
for the year ended 31 March 2019

2. ACCOUNTING POLICIES - continued

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, presented within other operating income.

Leases

Operating lease rentals are charged to the income statement in the period in which they are incurred.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Distributions to equity holders

Dividends to the company's shareholders are recognised as a liability in the financial statements in the period in which the dividends are approved by the company's shareholders. These amounts are recognised directly in reserves.

Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

3. TURNOVER

The turnover and profit before taxation are attributable to the one principal activity of the company.

An analysis of turnover by geographical market is given below:

	2019	2018
Europe	0.19%	0.03%
Asia	60.80%	76.71%
Australia	0.28%	0.57%
Middle East	28.89%	15.57%
Africa	9.84%	7.12%
	<u>100.00%</u>	<u>100.00%</u>

4. EMPLOYEES AND DIRECTORS

	2019	2018
	£	£
Wages and salaries	921,699	861,668
Social security costs	86,572	74,219
Other pension costs	43,938	37,365
	<u>1,052,209</u>	<u>973,252</u>

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

	2019	2018
Production and administration	<u>45</u>	<u>44</u>

	2019	2018
	£	£
Directors' remuneration	99,392	118,862
Directors' pension contributions to money purchase schemes	<u>25,000</u>	<u>25,000</u>

The number of directors to whom retirement benefits were accruing was as follows:

Money purchase schemes	<u>1</u>	<u>1</u>
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D.P.D. Limited

**Notes to the Financial Statements - continued
for the year ended 31 March 2019**

5. TAXATION

Analysis of the tax charge

The tax charge on the profit for the year was as follows:

	2019	2018
	£	£
Current tax:		
UK corporation tax	32,860	113,539
Overprovision in prior year	<u>(26,257)</u>	<u>-</u>
Total current tax	6,603	113,539
Deferred tax	<u>42,774</u>	<u>(2,438)</u>
Tax on profit	<u><u>49,377</u></u>	<u><u>111,101</u></u>

Reconciliation of total tax charge included in profit and loss

The tax assessed for the year is lower than the standard rate of corporation tax in the UK. The difference is explained below:

	2019	2018
	£	£
Profit before tax	<u>422,914</u>	<u>591,786</u>
Profit multiplied by the standard rate of corporation tax in the UK of 19% (2018 - 19%)	80,354	112,439
Effects of:		
Income not taxable for tax purposes	-	(1,520)
Effect of enacted tax rate	(4,720)	182
Overprovision in prior year	<u>(26,257)</u>	<u>-</u>
Total tax charge	<u><u>49,377</u></u>	<u><u>111,101</u></u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Assets under construction £	Plant and machinery £
COST			
At 1 April 2018	331,108	-	528,974
Additions	-	<u>1,165,588</u>	<u>11,422</u>
At 31 March 2019	<u>331,108</u>	<u>1,165,588</u>	<u>540,396</u>
DEPRECIATION			
At 1 April 2018	-	-	465,292
Charge for year	-	-	<u>18,020</u>
At 31 March 2019	<u>-</u>	<u>-</u>	<u>483,312</u>
NET BOOK VALUE			
At 31 March 2019	<u><u>331,108</u></u>	<u><u>1,165,588</u></u>	<u><u>57,084</u></u>
At 31 March 2018	<u><u>331,108</u></u>	<u><u>-</u></u>	<u><u>63,682</u></u>

D.P.D. Limited

**Notes to the Financial Statements - continued
for the year ended 31 March 2019**

6. TANGIBLE FIXED ASSETS - continued

	Laboratory equipment £	Computer equipment £	Totals £
COST			
At 1 April 2018	32,692	22,713	915,487
Additions	13,380	244	1,190,634
At 31 March 2019	<u>46,072</u>	<u>22,957</u>	<u>2,106,121</u>
DEPRECIATION			
At 1 April 2018	20,471	14,713	500,476
Charge for year	5,739	2,554	26,313
At 31 March 2019	<u>26,210</u>	<u>17,267</u>	<u>526,789</u>
NET BOOK VALUE			
At 31 March 2019	<u>19,862</u>	<u>5,690</u>	<u>1,579,332</u>
At 31 March 2018	<u>12,221</u>	<u>8,000</u>	<u>415,011</u>

Included in cost of land and buildings is freehold land of £275,000 (2018 - £275,000) which is not depreciated.

On successful completion, the assets under construction will be transferred into the relevant fixed asset categories and depreciation will commence.

7. STOCKS

	2019 £	2018 £
Work-in-progress	497,193	434,727
Finished goods	574,789	942,434
	<u>1,071,982</u>	<u>1,377,161</u>

The movement in stocks is set out below:

At 01/04/2018	1,377,161
Increases from purchases	1,054,494
Decreases attributable to sales	(1,086,044)
Abnormal write-off	(273,629)
At 31/03/2018	<u>1,071,982</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	322,258	-
Tax	88,858	-
VAT	56,102	34,403
Prepayments	67,014	51,520
	<u>534,232</u>	<u>85,923</u>

D.P.D. Limited

**Notes to the Financial Statements - continued
for the year ended 31 March 2019**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Bank loans and overdrafts	1,146,262	-
Trade creditors	42,772	53,298
Amounts owed to group undertakings	-	215,000
Tax	-	2,084
Social security & other taxes	16,494	17,180
Other creditors	2,911	6,601
Directors' current accounts	-	10,000
Accrued expenses	82,827	101,332
	1,291,266	405,495

Amounts owed to group undertakings are unsecured, interest free and repayable on demand.

10. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2019	2018
	£	£
Within one year	78,150	78,150
Between one and five years	312,600	312,600
In more than five years	573,100	651,250
	963,850	1,042,000

11. SECURED DEBTS

The following secured debts are included within creditors:

	2019	2018
	£	£
Bank loans	1,146,262	-
	1,146,262	-

The Bank holds the following security:

- a) Debenture including fixed and floating charges over the undertaking and all property and assets present and future including goodwill, book debts, uncalled capital, buildings, fixtures, and fixed plant and machinery.
- b) A company guarantee over the monies held in the bank by the immediate parent company.
- c) First legal mortgage over the freehold property of immediate parent company.

12. PROVISIONS FOR LIABILITIES

	2019	2018
	£	£
Deferred tax	58,464	15,690
	58,464	15,690
		Deferred tax
		£
Balance at 1 April 2018		15,690
Provided during year		42,774
		58,464
Balance at 31 March 2019		58,464

Deferred tax relates to accelerated capital allowances.

D.P.D. Limited

**Notes to the Financial Statements - continued
for the year ended 31 March 2019**

13. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:	Nominal	2019	2018
Number: Class:	value:	£	£
250,000 Ordinary	£1	250,000	250,000
		<u> </u>	<u> </u>

14. CAPITAL COMMITMENTS

	2019	2018
	£	£
Contracted but not provided for in the financial statements	686,270	2,035,199
	<u> </u>	<u> </u>

15. RELATED PARTY DISCLOSURES

In the current year no dividends were declared to a director (2018: £10,000).

Atul Europe Limited:

Immediate parent company

During the year, no dividends were declared to the immediate parent company (2018: £490,000).

In addition to this, a management fee of £84,426 (2018: £80,406) was invoiced by and paid to the immediate parent company, Atul Europe Limited, for services provided during the year.

Atul Limited:

Ultimate parent company, registered in India

Sales of £393,750 (2018: £471,125) were made to Atul Limited, the ultimate parent company, on commercial terms. All invoices had been settled by the year end.

16. ULTIMATE CONTROLLING PARTY

The Directors consider there to be no ultimate controlling party by virtue of the listed nature of the ultimate parent.

17. ULTIMATE PARENT COMPANY

The ultimate parent company is Atul Limited which is based in India. Copies of their accounts be can obtained from the registered office: Ashoka Chambers, Ellisbridge, Ahmedabad, India, 380 006. The immediate parent entity is Atul Europe Limited, a company registered in England and Wales.

D.P.D. Limited

**Trading and Profit and Loss Account
for the year ended 31 March 2019**

		2019		2018
	£	£	£	£
Date palm sales		2,510,403		2,281,423
Cost of sales				
Opening work in progress	434,727		330,497	
Opening finished goods	942,434		1,006,894	
Consumables	146,117		144,581	
Freight and carriage	131,708		131,711	
Wages	646,497		568,954	
Social security	40,698		45,750	
DNA analysis	93		4,455	
Rent	79,728		79,453	
Repairs and maintenance	20,377		16,975	
Water rates	1,247		2,485	
Electricity	70,983		55,302	
Gas oil	34,492		39,357	
Cleaning	8,187		5,222	
Security	1,849		1,849	
Site maintenance	4,484		4,605	
	<u>2,563,621</u>		<u>2,438,090</u>	
Closing work in progress	(497,193)		(434,727)	
Closing finished goods	(574,789)		(942,434)	
		<u>1,491,639</u>		<u>1,060,929</u>
GROSS PROFIT		1,018,764		1,220,494
Other income				
Sundry receipts		-		503
		<u>1,018,764</u>		<u>1,220,997</u>
Expenditure				
Insurance	33,686		29,044	
Management fees	84,426		80,406	
Directors' salaries	99,392		118,862	
Directors' social security	12,554		17,070	
Directors' pension contributions	25,000		25,000	
Wages	175,810		173,852	
Social security	33,320		11,399	
Pensions	18,938		12,365	
Staff expenses	13,475		19,539	
Telephone	4,631		4,937	
Post and stationery	1,890		2,965	
Advertising	7,561		7,253	
Travelling	10,271		27,660	
Sundry expenses	9,834		9,964	
Computer costs	3,883		1,031	
Donations	10,828		9,572	
Horticultural levy	11,883		10,749	
Legal & professional	3,455		11,526	
Auditors' remuneration	6,150		6,150	
Auditors' remuneration for non audit work	240		175	
Foreign exchange loss/(gain)	(7,317)		1,431	
		<u>559,910</u>		<u>580,950</u>
Carried forward		458,854		640,047

D.P.D. Limited

**Trading and Profit and Loss Account
for the year ended 31 March 2019**

		2019		2018
	£	£	£	£
Brought forward		458,854		640,047
Finance costs				
Bank charges	3,951		5,483	
Bank loan interest	5,675		-	
	<u> </u>	9,626	<u> </u>	5,483
		449,228		634,564
Depreciation				
Plant and machinery	18,020		33,711	
Lab equipment	5,739		6,538	
Computer equipment	2,555		2,529	
	<u> </u>	26,314	<u> </u>	42,778
NET PROFIT		<u>422,914</u>		<u>591,786</u>