

Unaudited Abbreviated Accounts

for the year ended 30 April 2006

for

Northbay Shellfish Ltd

MONDAY



SGAXKP5T

SCT

30/04/2007

668

COMPANIES HOUSE

Northbay Shellfish Ltd

Contents of the Abbreviated Accounts
for the year ended 30 April 2006

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3
Report of the Accountants	4

Northbay Shellfish Ltd

Company Information
for the year ended 30 April 2006

DIRECTOR: D Gowland

SECRETARY: M Gowland

REGISTERED OFFICE Horries
Deerness
ORKNEY
KW17 2QL

REGISTERED NUMBER: 157360 (Scotland)

ACCOUNTANTS: Foubister & Bain
Chartered Accountants
4 Broad Street
Kirkwall
Orkney
KW15 1NX

Northbay Shellfish Ltd

Abbreviated Balance Sheet
30 April 2006

2005		Notes	2006	
£	£		£	£
209				209
	371,143		112,915	
	368,639		101,389	
2,504				11,526
£2,713				£11,735
2				2
2,711				11,733
£2,713				£11,735

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 April 2006

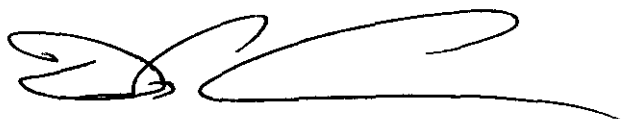
The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2006 in accordance with Section 249B(2) of the Companies Act 1985

The director acknowledges his responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2005)

ON BEHALF OF THE BOARD:



D Gowland Director

Approved by the Board on 1 March 2007

The notes form part of these abbreviated accounts

Northbay Shellfish Ltd

Notes to the Abbreviated Accounts
for the year ended 30 April 2006

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 January 2005)

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax

Tangible fixed assets

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

Equipment 33% on a reducing balance

2 TANGIBLE FIXED ASSETS

	Total
	<hr/> £
COST.	
At 1 May 2005	
and 30 April 2006	3,556 <hr/>
DEPRECIATION	
At 1 May 2005	
and 30 April 2006	3,347 <hr/>
NET BOOK VALUE	
At 30 April 2006	209 <hr/>
At 30 April 2005	209 <hr/>

3 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value £1	2006 £	2005 £
100	Ordinary		100 <hr/>	100 <hr/>
Allotted, issued and fully paid Number	Class	Nominal value £1	2006 £	2005 £
2	Ordinary		2 <hr/>	2 <hr/>

Northbay Shellfish Ltd

Report of the Accountants to the Director of
Northbay Shellfish Ltd

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 April 2006 set out on pages three to six and you consider that the company is exempt from an audit

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us

Foubister & Bain

Foubister & Bain
Chartered Accountants
4 Broad Street
Kirkwall
Orkney
KW15 1NX

1 March 2007