REGISTERED NUMBER: 157360 (Scotland)

Abbreviated Unaudited Accounts

for the year ended 30 April 2010

for

Northbay Shellfish Ltd

Northbay Shellfish Ltd

Contents of the Abbreviated Accounts for the year ended 30 April 2010

Northbay Shellfish Ltd

Company Information
for the year ended 30 April 2010

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 2010

2009				2010	
£	£		Notes	£	£
		FIXED ASSETS			
-		Tangible assets	2		**93**
		CURRENT ASSETS			
	2,022	Debtors		**1,676**	
	1,052	Cash at bank and in hand		**436**	
	3,074			**2,112**	
		CREDITORS			
	5,986	Amounts falling due within one year		**8,853**	
(2,912)		**NET CURRENT LIABILITIES**			**(6,741)**
(2,912)		**TOTAL ASSETS LESS CURRENT LIABILITIES**			**(6,648)**
		CAPITAL AND RESERVES			
2		Called up share capital	3		**2**
(2,914)		Profit and Loss Account			**(6,650)**
(2,912)		**SHAREHOLDERS' FUNDS**			**(6,648)**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2010.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2010 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the director on 4 October 2010 and were signed by:

D Gowland - Director

The notes form part of these abbreviated accounts

Northbay Shellfish Ltd

Notes to the Abbreviated Accounts
for the year ended 30 April 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 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 £
COST	
At 1 May 2009	3,556
Additions	116
At 30 April 2010	3,672
DEPRECIATION	
At 1 May 2009	3,556
Charge for year	23
At 30 April 2010	3,579
NET BOOK VALUE	
At 30 April 2010	93
At 30 April 2009	-

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2010 £	2009 £
2	Ordinary	£1	2	2