

**REGISTERED NUMBER: SC528675 (Scotland)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023**

**FOR**

**MORAY FIRTH SHELLFISH LTD**

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FOR THE YEAR ENDED 31ST MARCH 2023**

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**MORAY FIRTH SHELLFISH LTD (REGISTERED NUMBER: SC528675)**

**BALANCE SHEET  
31ST MARCH 2023**

|                                              | 2023            |                | 2022            |               |
|----------------------------------------------|-----------------|----------------|-----------------|---------------|
|                                              | £               | £              | £               | £             |
| <b>FIXED ASSETS</b>                          |                 | 5,702          |                 | 6,026         |
| <b>CURRENT ASSETS</b>                        | 148,524         |                | 64,825          |               |
| <b>CREDITORS</b>                             |                 |                |                 |               |
| Amounts falling due within one year          | <u>(52,922)</u> |                | <u>(41,336)</u> |               |
| <b>NET CURRENT ASSETS</b>                    |                 | <u>95,602</u>  |                 | <u>23,489</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |                 | <u>101,304</u> |                 | <u>29,515</u> |
| <b>CAPITAL AND RESERVES</b>                  |                 | <u>101,304</u> |                 | <u>29,515</u> |

**NOTES TO THE FINANCIAL STATEMENTS**

**1. STATUTORY INFORMATION**

Moray Firth Shellfish Ltd is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address are as below:

**Registered number:** SC528675

**Registered office:** 3 Cluny Square  
Buckie  
AB56 1AH

**2. AVERAGE NUMBER OF EMPLOYEES**

The average number of employees during the year was 2 (2022 - 2 ) .

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

**MORAY FIRTH SHELLFISH LTD (REGISTERED NUMBER: SC528675)**

**BALANCE SHEET - continued  
31ST MARCH 2023**

The financial statements have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 9th October 2023 and were signed on its behalf by:

J A Calder - Director

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.