

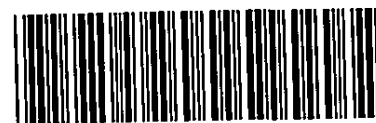
**COMPANY REGISTRATION NUMBER 04058995**

**TREVOR LINEHAM (SHELLFISH) LIMITED**

**ABBREVIATED ACCOUNTS**

**31 MAY 2013**

**TUESDAY**



**\*A31H40H5\***

**A19**

**11/02/2014**

**#62**

**COMPANIES HOUSE**

**TREVOR LINEHAM (SHELLFISH) LIMITED**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MAY 2013**

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**TREVOR LINEHAM (SHELLFISH) LIMITED**  
**INDEPENDENT AUDITOR'S REPORT TO TREVOR LINEHAM**  
**(SHELLFISH) LIMITED**

**UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts, together with the financial statements of Trevor Lineham (Shellfish) Limited for the year ended 31 May 2013 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 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 auditor's 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 DIRECTOR AND AUDITOR**

The director is 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 are properly prepared.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out in note 4 to the financial statements.

**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.



TIMOTHY CLEMENTS (Senior  
Statutory Auditor)  
For and on behalf of  
CLEMENTS JONES  
Chartered Accountants  
& Statutory Auditor

1 Picton Lane  
Swansea  
SA1 4AF  
31/01/14

**TREVOR LINEHAM (SHELLFISH) LIMITED**

**ABBREVIATED BALANCE SHEET**

**31 MAY 2013**

		2013	2012
	Note	£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		7,180	5,659
<b>CURRENT ASSETS</b>			
Stocks		790	-
Debtors	3	549,241	172,723
Cash at bank and in hand		1,597	1,695
		551,628	174,418
<b>CREDITORS: Amounts falling due within one year</b>		127,753	129,296
<b>NET CURRENT ASSETS</b>		423,875	45,122
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		431,055	50,781
<b>PROVISIONS FOR LIABILITIES</b>		1,624	1,304
		429,431	49,477
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	5	136	100
Share premium account		418,716	-
Profit and loss account		10,579	49,377
<b>SHAREHOLDERS' FUNDS</b>		429,431	49,477

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime

These abbreviated accounts were approved and signed by the director and authorised for issue on 31 October 2013

MR V PEREZ DE CASTRO

Company Registration Number 04058995

The notes on pages 3 to 5 form part of these abbreviated accounts

**TREVOR LINEHAM (SHELLFISH) LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MAY 2013**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

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**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

Revenue is recognised on the completion of an order and the raising of the sales invoice

**Fixed assets**

All fixed assets are initially recorded at cost

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Plant & Machinery	- 15% Straight Line
Fishing Boats	- 15% Straight Line

**Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

**TREVOR LINEHAM (SHELLFISH) LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MAY 2013**

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 June 2012	28,847
Additions	<u>2,887</u>
<b>At 31 May 2013</b>	<u><b>31,734</b></u>
<b>DEPRECIATION</b>	
At 1 June 2012	23,188
Charge for year	<u>1,366</u>
<b>At 31 May 2013</b>	<u><b>24,554</b></u>
<b>NET BOOK VALUE</b>	
<b>At 31 May 2013</b>	<u><b>7,180</b></u>
At 31 May 2012	<u><b>5,659</b></u>

**3. DEBTORS**

Debtors include amounts of £542,002 (2012 - £Nil) falling due after more than one year

**4. APB ETHICAL STANDARDS**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements

**5. SHARE CAPITAL**

**Allotted, called up and fully paid:**

	<b>2013</b>		<b>2012</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
Ordinary shares (2012 - 100) of £1 each	<u>136</u>	<u>136</u>	<u>100</u>	<u>100</u>

During the year two ordinary shares with a nominal value of £1 00 each were allotted fully paid at par In addition thirty-four ordinary shares with a nominal value of £1 00 each were also allotted for a total cash consideration of £418,750

**TREVOR LINEHAM (SHELLFISH) LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MAY 2013**

**6. ULTIMATE PARENT COMPANY**

The company is controlled by Cardium and Trevor Boats SL, by virtue of its 75% shareholding acquired during the year. Cardium and Trevor Boats SL is a company which was incorporated in Spain.

The ultimate parent company of the group of which Trevor Lineham (Shellfish) Limited is a member of is Danı Compania de Inversiones SL, a company registered in Spain. The company prepares consolidated accounts. Their address is Poligono Industrial Els Garrofers, Parcelas 32-35-37, 08340 Vilassar de Mar, Barcelona, Spain.

The ultimate controlling party is Daniel Sanchez Libre who owns 88% of the issued share capital in Danı Compania de Inversiones SL.