

VICTORIA CRUISES LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2006



VICTORIA CRUISES LIMITED

**INDEPENDENT AUDITORS' REPORT TO VICTORIA CRUISES LIMITED
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts of Victoria Cruises Limited for the year ended 30 November 2006 set out on pages 2 to 3, together with the financial statements of the company for the year ended 30 November 2006 prepared under section 226 of the Companies Act 1985

This report is made solely to the company, in accordance with section 247B of the Companies Act 1985. 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 auditors' 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 DIRECTORS AND AUDITORS


The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246 (5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

BASIS OF OPINION

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" 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 to be delivered are properly prepared.

OPINION

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246 (5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 3 have been properly prepared in accordance with those provisions.



HORWATH CLARK WHITEHILL LLP

Chartered Accountants
Registered Auditors

Foley House
123 Stourport Road
Kidderminster
Worcestershire
DY11 7BW

9 March 2007

VICTORIA CRUISES LIMITED

ABBREVIATED BALANCE SHEET
AS AT 30 NOVEMBER 2006

	Note	2006 £	2005 £
CURRENT ASSETS			
Cash at bank		-	525
CREDITORS: amounts falling due within one year		-	(525)
NET ASSETS		<u>-</u>	<u>-</u>
CAPITAL AND RESERVES			
Called up share capital	2	50,000	50,000
Profit and loss account		<u>(50,000)</u>	<u>(50,000)</u>
SHAREHOLDERS' FUNDS - All equity		<u>-</u>	<u>-</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, were approved and authorised for issue by the board and were signed on its behalf on *March 5th 2007*.

A J Gardner

A J Gardner
Director

The notes on pages 3 form part of these financial statements

VICTORIA CRUISES LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2006**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with applicable accounting standards

2 SHARE CAPITAL

	2006	2005
	£	£
Authorised, allotted, called up and fully paid		
50,000 Ordinary shares of £1 each	50,000	50,000