

Abbreviated Unaudited Accounts for the Year Ended 30 November 2013

for

Bay Water Fishing Limited

WEDNESDAY



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COMPANIES HOUSE

Bay Water Fishing Limited

Contents of the Abbreviated Accounts
for the Year Ended 30 November 2013

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

Bay Water Fishing Limited

Company Information
for the Year Ended 30 November 2013

DIRECTOR: A W McCallum

SECRETARY: Mrs H A McCallum

REGISTERED OFFICE: Baywater View
Culbokie
Dingwall
Ross-Shire
IV7 8JS

REGISTERED NUMBER: SC258729 (Scotland)

ACCOUNTANTS: Stewart & Stewart Ltd
Chartered Accountants
Achern House
34 Millbank Road
Munlochy
Ross-Shire
IV8 8ND

Abbreviated Balance Sheet
30 November 2013

	Notes	30.11.13 £	£	30.11.12 £	£
FIXED ASSETS					
Tangible assets	2		683		-
CURRENT ASSETS					
Debtors		3,151		1,677	
Cash at bank		8,415		8,642	
		11,566		10,319	
CREDITORS					
Amounts falling due within one year		8,891		7,726	
NET CURRENT ASSETS			2,675		2,593
TOTAL ASSETS LESS CURRENT LIABILITIES			3,358		2,593
PROVISIONS FOR LIABILITIES			137		-
NET ASSETS			3,221		2,593
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			3,121		2,493
SHAREHOLDERS' FUNDS			3,221		2,593

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2013 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 31 March 2014 and were signed by:



A W McCallum - Director

The notes form part of these abbreviated accounts

Bay Water Fishing Limited

Notes to the Abbreviated Accounts
for the Year Ended 30 November 2013

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 services, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. **TANGIBLE FIXED ASSETS**

	Total £
COST	
Additions	729
At 30 November 2013	729
DEPRECIATION	
Charge for year	46
At 30 November 2013	46
NET BOOK VALUE	
At 30 November 2013	683

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.11.13 £	30.11.12 £
100	Ordinary	£1	100	100

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Bay Water Fishing Limited

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.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bay Water Fishing Limited for the year ended 30 November 2013 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the director of Bay Water Fishing Limited in accordance with the terms of our engagement letter dated 20 November 2003. Our work has been undertaken solely to prepare for your approval the financial statements of Bay Water Fishing Limited and state those matters that we have agreed to state to the director of Bay Water Fishing Limited in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Bay Water Fishing Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Bay Water Fishing Limited. You consider that Bay Water Fishing Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Bay Water Fishing Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Stewart + Stewart Ltd

Stewart & Stewart Ltd
Chartered Accountants
Achorn House
34 Millbank Road
Munlochy
Ross-Shire
IV8 8ND

31 March 2014