

Registered Number 06350021

ORCA BAY LTD

Abbreviated Accounts

31 August 2012

Abbreviated Balance Sheet as at 31 August 2012

	<i>Notes</i>	<i>2012</i>	<i>2011</i>
		£	£
Fixed assets			
Tangible assets	2	13,712	15,412
		<u>13,712</u>	<u>15,412</u>
Current assets			
Stocks		258,819	161,410
Debtors		195,191	135,938
		<u>454,010</u>	<u>297,348</u>
Creditors: amounts falling due within one year		(304,824)	(182,151)
Net current assets (liabilities)		<u>149,186</u>	<u>115,197</u>
Total assets less current liabilities		<u>162,898</u>	<u>130,609</u>
Total net assets (liabilities)		<u>162,898</u>	<u>130,609</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		162,896	130,607
Shareholders' funds		<u>162,898</u>	<u>130,609</u>

- For the year ending 31 August 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 2 May 2013

And signed on their behalf by:

Mr P Alexander, Director

Notes to the Abbreviated Accounts for the period ended 31 August 2012**1 Accounting Policies****Basis of measurement and preparation of accounts**

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 policy

The turnover shown in the profit and loss account represents amounts invoiced during the year.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

2 Tangible fixed assets

	£
Cost	
At 1 September 2011	26,779
Additions	2,871
Disposals	-
Revaluations	-
Transfers	-
At 31 August 2012	<u>29,650</u>
Depreciation	
At 1 September 2011	11,367
Charge for the year	4,571
On disposals	-
At 31 August 2012	<u>15,938</u>
Net book values	
At 31 August 2012	<u>13,712</u>
At 31 August 2011	<u>15,412</u>

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