

**COMPANY NUMBER:
SC 242547 (SCOTLAND)**

**ROYSTON RESOURCES LIMITED
ABBREVIATED STATUTORY FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2006**

**JULIA WINSEY ACCOUNTANTS
CHARTERED ACCOUNTANTS
EAST CRAIGHILL
TURRIFF
AB53 8BR**



ROYSTON RESOURCES LIMITED
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2006

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INDEPENDENT AUDITORS' REPORT TO ROYSTON RESOURCES LIMITED

PURSUANT TO SECTION 247B OF THE COMPANIES ACT 1985.

We have examined the abbreviated accounts on pages 2 to 3 together with the financial statements of Royston Resources Limited for the year ended 31st January 2006, prepared under section 226 of the Companies Act 1985

Respective responsibilities of directors and auditors

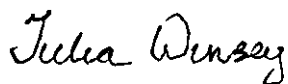
The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and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



**Julia Winsey Accountants
Chartered Accountants
Registered Auditors
East Craighill
Turriff
AB53 8BR**

21st October 2006

ROYSTON RESOURCES LIMITED

ABBREVIATED BALANCE SHEET

AT 31ST JANUARY 2006

	Note	2006		2005	
		£	£	£	£
Current assets					
Debtors		200		200	
Cash at bank and in hand		71		—	
		<u>271</u>		<u>200</u>	
Creditors					
Amounts falling due within one year		(52)		—	
		<u>—</u>		<u>—</u>	
Net current assets			219		200
			<u>—</u>		<u>—</u>
Total assets less current liabilities			219		200
			<u>—</u>		<u>—</u>
Net assets			219		200
			<u>==</u>		<u>==</u>
Capital and reserves					
Called up share capital	2		200		200
Profit and loss account			19		—
			<u>—</u>		<u>—</u>
Shareholders' funds			219		200
			<u>==</u>		<u>==</u>

In preparing these abbreviated financial statements the directors have taken advantage of the special provisions of Part VII of the Companies Act 1985 relating to small companies

Approved by the board of directors on 21st October 2006 and signed on its behalf



Carol Jane Irvine

The annexed notes form part of these financial statements

ROYSTON RESOURCES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2006

1 Accounting policies

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts

Debtors

The Directors have decided that no provision is required for bad or doubtful debts

2 Share capital

	2006	2005
	£	£
Authorised		
Ordinary shares of £1 each	1,000	1,000
	<u> </u>	<u> </u>
	£	£
Allotted, called up and fully paid		
Ordinary shares of £1 each	200	200
	<u> </u>	<u> </u>
	£	£
Ordinary Shares of £1 each	200	200
	<u> </u>	<u> </u>