REGISTERED NUMBER: SC272330 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 August 2016

for

Mussel Harvest Limited

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for the Year Ended 31 August 2016

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Company Information
for the Year Ended 31 August 2016

DIRECTOR:	E N Smith
REGISTERED OFFICE:	Sunnybrae Camb Yell Shetland ZE2 9DA
REGISTERED NUMBER:	SC272330 (Scotland)
ACCOUNTANTS:	Bon Accord Accountancy Limited 2 North Ness Business Park Lerwick Shetland ZE1 0LZ

Abbreviated Balance Sheet
31 August 2016

	Notes	31.8.16 £	£	31.8.15 £	£
FIXED ASSETS					
Tangible assets	2		121,148		130,599
CURRENT ASSETS					
Debtors		7,589		7,598	
Cash at bank		-		4,353	
		7,589		11,951	
CREDITORS					
Amounts falling due within one year		5,630		6,649	
NET CURRENT ASSETS			1,959		5,302
TOTAL ASSETS LESS CURRENT LIABILITIES			123,107		135,901
CREDITORS					
Amounts falling due after more than one year			(52,260)		(56,258)
PROVISIONS FOR LIABILITIES			(9,115)		(9,182)
NET ASSETS			61,732		70,461
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			61,730		70,459
SHAREHOLDERS' FUNDS			61,732		70,461

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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 notes form part of these abbreviated accounts

Abbreviated Balance Sheet - continued
31 August 2016

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 7 April 2017 and were signed by:

E N Smith - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 August 2016

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 January 2015).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Boats	- 5% on cost
Plant and machinery	- 20% on reducing balance

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2015 and 31 August 2016	189,789
DEPRECIATION	
At 1 September 2015	59,190
Charge for year	9,451
At 31 August 2016	68,641
NET BOOK VALUE	
At 31 August 2016	121,148
At 31 August 2015	130,599

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.16 £	31.8.15 £
2	Ordinary	£1	2	2

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.