ATLANTIC MUSSELS LIMITED

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

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12/03/2022 COMPANIES HOUSE #72

ATLANTIC MUSSELS LIMITED

COMPANY INFORMATION

Directors

Mr M L Tait

Mr R T Tait

Secretary

Mrs B R Tait

Company number

SC405943

Registered office

Vadlure Walls Shetland ZE2 9PF

Accountants

RSM UK Tax and Accounting Limited

Chartered Accountants

St Olaf's Hall Church Road Lerwick Shetland Isles ZE1 0FD

ATLANTIC MUSSELS LIMITED

BALANCE SHEET AS AT 31 JULY 2021

	•	2021		2020	
	•	£	£	£ £	
Current assets		2	. <u> </u>	2	
Net current assets			2	2	
Capital and reserves			2	2	
		=		==	

Notes to the financial statements

1 Employees

The average number of persons, including directors, employed by the company during the year was as follows:

			2021 Number	2020 Number
Employees			-	. ·

The company has not traded during the year or the preceding financial period. During this time the company received no income and incurred no expenditure and therefore no profit and loss account is presented in these financial statements.

Atlantic Mussels Limited is a private company limited by shares incorporated in Scotland. The registered office is Vadlure, Walls, Shetland, ZE2.9PF.

For the financial year ended 31 July 2021 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the micro-entity provisions and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime' and the provisions applicable to companies subject to the small companies regime.



ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS OF ATLANTIC MUSSELS LIMITED ON THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

In order to assist you to fulfil your duties under the Companies Act 2006 ("the Act"), we prepared for your approval the financial statements of Atlantic Mussels Limited which comprise the balance sheet in accordance with the financial reporting framework set out therein 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 in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/members/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of Atlantic Mussels Limited, as a body, in accordance with the terms of our engagement letter dated 21 May 2019. Our work has been undertaken solely to prepare for your approval the financial statements of Atlantic Mussels Limited and state those matters that we have agreed to state to them in accordance with ICAEW Technical Release 07/16 AAF. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights against RSM UK Tax and Accounting Limited for any purpose or in any context. Any party other than the Board of Directors which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Tax and Accounting Limited will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

It is your duty to ensure that Atlantic Mussels 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 result of Atlantic Mussels Limited under the Act. You consider that Atlantic Mussels 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 Atlantic Mussels 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.

RSM UK Tax and Accounting Limited

Chartered Accountants

St Olaf's Hall Church Road

Lerwick

Shetland Isles

ZE1 0FD

8 March 2072