

Registered Number: 07228378
England and Wales

THE FISH SHOP (BRISTOL) LIMITED

Filleted Unaudited Financial Statements

Period of accounts

Start date: 01 May 2021

End date: 30 April 2022

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Company Information
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Director	Daniel Stern
Registered Number	07228378
Registered Office	183 Gloucester Road Bishopston Bristol BS7 8BG
Accountants	Bond & Co Chartered Certified Accountants 66 Gloucester Road Bishopston Bristol BS7 8BH

THE FISH SHOP (BRISTOL) LIMITED
Director's Report
For the year ended 30 April 2022

Director's report and financial statements

The directors present their annual report and the financial statements for the year ended 30 April 2022

Principal activities

The company's principal activity during the year was that of retail sale of fish.

Director

The director who served the company throughout the year was as follows:

Daniel Stern

Statement of director's responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulation.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently
- make judgments and accounting estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board.

Daniel Stern
Director

Date approved: 26 November 2022

THE FISH SHOP (BRISTOL) LIMITED
Accountants' Report
For the year ended 30 April 2022

Report to the directors on the preparation of the unaudited statutory accounts of The Fish Shop (Bristol) Limited for the year ended 30 April 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Fish Shop (Bristol) Limited for the year ended 30 April 2022 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at

<http://rulebook.accaglobal.com/>

This report is made solely to the Board of Directors of The Fish Shop (Bristol) Limited , as a body, in accordance with the terms of our engagement letter dated 04 November 2019 Our work has been undertaken solely to prepare for your approval the accounts of The Fish Shop (Bristol) Limited and state those matters that we have agreed to state to the Board of Directors of The Fish Shop (Bristol) Limited , as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at

<http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Fish Shop (Bristol) Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that The Fish Shop (Bristol) Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of The Fish Shop (Bristol) Limited . You consider that The Fish Shop (Bristol) 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 accounts of The Fish Shop (Bristol) 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 accounts 30 April 2022

Bond & Co Chartered Certified Accountants
66 Gloucester Road
Bishopston
Bristol
BS7 8BH
26 November 2022

THE FISH SHOP (BRISTOL) LIMITED
Statement of Financial Position
As at 30 April 2022

	Notes	2022 £	2021 £
Fixed assets			
Intangible fixed assets	3	8,000	12,000
Tangible fixed assets	4	53,477	56,942
		61,477	68,942
Current assets			
Stocks	5	5,000	5,000
Debtors: amounts falling due within one year	6	11,096	130,472
Debtors: amounts falling due after one year	7	45,510	53,504
Cash at bank and in hand		61,604	82,723
		123,210	271,699
Creditors: amount falling due within one year	8	(18,436)	(33,879)
Net current assets		104,774	237,820
Total assets less current liabilities		166,251	306,762
Creditors: amount falling due after more than one year	9	0	(96,000)
Provisions for liabilities	10	(10,161)	(10,819)
Net assets		156,090	199,943
Capital and reserves			
Called up share capital		100	100
Profit and loss account		155,990	199,843
Shareholder's funds		156,090	199,943

For the year ended 30 April 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the director on 26 November 2022 and were signed by:

Daniel Stern
Director

THE FISH SHOP (BRISTOL) LIMITED
Statement of Changes in Equity
For the year ended 30 April 2022

	Equity share capital	Retained Earnings	Total
	£	£	£
At 01 May 2020	100	93,809	93,909
Profit for the year		140,134	140,134
Total comprehensive income for the year	-	140,134	140,134
Dividends		(34,100)	(34,100)
Total investments by and distributions to owners	-	(34,100)	(34,100)
At 30 April 2021	100	199,843	199,943
At 01 May 2021	100	199,843	199,943
Profit for the year		(5,915)	(5,915)
Total comprehensive income for the year	-	(5,915)	(5,915)
Dividends		(37,938)	(37,938)
Total investments by and distributions to owners	-	(37,938)	(37,938)
At 30 April 2022	100	155,990	156,090

THE FISH SHOP (BRISTOL) LIMITED

Notes to the Financial Statements

For the year ended 30 April 2022

General Information

The Fish Shop (Bristol) Limited is a private company, limited by shares, registered in England and Wales, registration number 07228378, registration address 183 Gloucester Road, Bishopston, Bristol, BS7 8BG.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the financial reporting standard applicable in the UK and Republic of Ireland (as applied to small entities by Section 1A of the standard)

Turnover

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

Government grants

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

Operating lease rentals

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Current and deferred tax assets and liabilities are not discounted

Deferred taxation

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

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Current and deferred tax assets and liabilities are not discounted.

Intangible assets

Intangible assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

Goodwill

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of 5 years.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Motor Vehicles	25% Reducing Balance
Plant and Machinery	10 Straight Line

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Average number of employees

Average number of employees during the year was 3 (2021 : 5).

3. Intangible fixed assets

Cost	Goodwill	Total
	£	£
At 01 May 2021	20,000	20,000
Additions	-	-
Disposals	-	-
At 30 April 2022	20,000	20,000
Amortisation		
At 01 May 2021	8,000	8,000
Charge for year	4,000	4,000
On disposals	-	-
At 30 April 2022	12,000	12,000
Net book values		
At 30 April 2022	8,000	8,000
At 30 April 2021	12,000	12,000

4. Tangible fixed assets

Cost or valuation	Plant and Machinery	Fixtures and Fittings	Motor Vehicles	Total
	£	£	£	£
At 01 May 2021	97,301	2,690	4,000	103,991
Additions	-	7,313	-	7,313
Disposals	-	-	-	-
At 30 April 2022	97,301	10,003	4,000	111,304
Depreciation				
At 01 May 2021	45,285	14	1,750	47,049
Charge for year	9,730	485	563	10,778
On disposals	-	-	-	-
At 30 April 2022	55,015	499	2,313	57,827
Net book values				
Closing balance as at 30 April 2022	42,286	9,504	1,687	53,477
Opening balance as at 01 May 2021	52,016	2,676	2,250	56,942

5. Stocks

	2022	2021
	£	£
Stocks	5,000	5,000
	5,000	5,000

6. Debtors: amounts falling due within one year

	2022	2021
	£	£
Other Debtors	9,525	4,550
Directors' Current Accounts	0	123,018
VAT	1,571	2,904
	11,096	130,472

7. Debtors: amounts falling due after one year

	2022	2021
	£	£
Heaven & Stars Inter-company Loan	45,510	53,504
	45,510	53,504

8. Creditors: amount falling due within one year

	2022	2021
	£	£
Trade Creditors	1,182	192
Corporation Tax	201	33,124
PAYE & Social Security	884	244
Pensions Payable	2,020	20
Accrued Expenses	0	300
Advance Paid	(1)	(1)
Other Creditors	(2)	0
Directors' Current Accounts	14,152	0
	18,436	33,879

9. Creditors: amount falling due after more than one year

	2022	2021
	£	£
Bank Loans & Overdrafts	0	96,000
	0	96,000

10. Provisions for liabilities

	2022	2021
	£	£
Deferred Tax	10,161	10,819
	10,161	10,819

11. Related parties

During the year the company entered into the following transactions with related parties:

	Transaction value - income/(expenses)		Balance owed by/(owed to)	
	2022	2021	2022	2021
	£	£	£	£
HEAVENANDSTARS LTD	0	0	45,510	53,504

A company in which Daniel Stern is a director.

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.