

REGISTERED NUMBER: 06886798 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023
FOR
E-FISH (UK) LIMITED**

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FOR THE YEAR ENDED 30 APRIL 2023**

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E-FISH (UK) LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2023

DIRECTOR: Mr D P R Knight

REGISTERED OFFICE: The Tower
Daltongate Business Centre
Daltongate
Ulverston
Cumbria
LA12 7AJ

REGISTERED NUMBER: 06886798 (England and Wales)

ABRIDGED BALANCE SHEET
30 APRIL 2023

	Notes	30.4.23 £	£	30.4.22 £	£
FIXED ASSETS					
Tangible assets	4		70		260
CURRENT ASSETS					
Stocks		66,665		44,000	
Debtors		44,392		22,918	
Cash at bank		50,036		73,583	
		<u>161,093</u>		<u>140,501</u>	
CREDITORS					
Amounts falling due within one year		<u>28,690</u>		<u>48,334</u>	
NET CURRENT ASSETS			<u>132,403</u>		<u>92,167</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>132,473</u>		<u>92,427</u>
CAPITAL AND RESERVES					
Called up share capital	6		4		4
Retained earnings		<u>132,469</u>		<u>92,423</u>	
SHAREHOLDERS' FUNDS		<u>132,473</u>		<u>92,427</u>	

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 30 April 2023 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the director and authorised for issue on 22 December 2023 and were signed by:

Mr D P R Knight - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

1. STATUTORY INFORMATION

E-Fish (UK) Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents net invoiced sales of goods, excluding VAT.

Tangible fixed assets

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

Plant and machinery - 20% on cost

Computer equipment - 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2022 - 2).

4. TANGIBLE FIXED ASSETS

	Totals £
COST	
At 1 May 2022	
and 30 April 2023	<u>4,447</u>
DEPRECIATION	
At 1 May 2022	4,187
Charge for year	<u>190</u>
At 30 April 2023	<u>4,377</u>
NET BOOK VALUE	
At 30 April 2023	<u>70</u>
At 30 April 2022	<u>260</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2023**

5. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.4.23	30.4.22
	£	£
Within one year	5,000	5,000
Between one and five years	20,000	20,000
In more than five years	<u>8,333</u>	<u>13,333</u>
	<u><u>33,333</u></u>	<u><u>38,333</u></u>

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.4.23	30.4.22
			£	£
4	Ordinary	£1	<u><u>4</u></u>	<u><u>4</u></u>

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.