

Registered number  
05259851

ANYFISH ANYWHERE (UK) LIMITED

Filleted Accounts

28 February 2018

# ANYFISH ANYWHERE (UK) LIMITED

## Balance Sheet

as at 28 February 2018

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Intangible assets	2	35,434	37,434
Tangible assets	3	2,751	3,804
		<u>38,185</u>	<u>41,238</u>
<b>Current assets</b>			
Stocks		39,450	39,661
Debtors	4	33,332	15,114
Cash at bank and in hand		150	60
		<u>72,932</u>	<u>54,835</u>
<b>Creditors: amounts falling due within one year</b>	5	(62,806)	(48,404)
<b>Net current assets</b>		<u>10,126</u>	<u>6,431</u>
<b>Total assets less current liabilities</b>		<u>48,311</u>	<u>47,669</u>
<b>Creditors: amounts falling due after more than one year</b>	6	(68,573)	(71,945)
<b>Provisions for liabilities</b>		-	-
<b>Net liabilities</b>		<u>(20,262)</u>	<u>(24,276)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(20,362)	(24,376)
<b>Shareholders' funds</b>		<u>(20,262)</u>	<u>(24,276)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

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Director

Approved by the board on 30 October 2018

# ANYFISH ANYWHERE (UK) LIMITED

## Notes to the Accounts

for the year ended 28 February 2018

### 1 Accounting policies

#### ***Basis of preparation***

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 is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

#### ***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

#### ***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 10 years
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#### ***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

#### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

### **Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

### **Foreign currency translation**

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

## **2 Intangible fixed assets**

£

Goodwill:

### **Cost**

At 1 March 2017	65,166
At 28 February 2018	65,166

### **Amortisation**

At 1 March 2017	27,532
Provided during the year	2,200
At 28 February 2018	29,732

### **Net book value**

At 28 February 2018	35,434
At 28 February 2017	37,634

Goodwill is being written off in equal annual instalments over its estimated economic life of 30 years.

## **3 Tangible fixed assets**

	<b>Plant and machinery etc £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 March 2017	12,535	12,535
Additions	200	200
At 28 February 2018	12,735	12,735
<b>Depreciation</b>		
At 1 March 2017	8,731	8,731

Charge for the year	1,253		1,253
At 28 February 2018	9,984		9,984
<b>Net book value</b>			
At 28 February 2018	2,751		2,751
At 28 February 2017	3,804		3,804

<b>4 Debtors</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade debtors	18,982	12,238
Other debtors	14,350	2,876
	<u>33,332</u>	<u>15,114</u>
Amounts due after more than one year included above	-	-
<b>5 Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	29,796	24,708
Amounts owed to group undertakings and undertakings in which the company has a participating interest	343	-
Taxation and social security costs	21,340	18,346
Other creditors	11,327	5,350
	<u>62,806</u>	<u>48,404</u>
<b>6 Creditors: amounts falling due after one year</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Bank loans	4,117	10,200
Other creditors	64,456	61,745
	<u>68,573</u>	<u>71,945</u>

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