

# Anyfish Anywhere UK Ltd

Annual Report and Unaudited Financial Statements  
for the Year Ended 28 February 2022

Neil Wilson Accountancy Limited  
Bank Chambers  
260-262 Union Street  
Torquay  
Devon  
TQ2 5QU

# Anyfish Anywhere UK Ltd

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# **Anyfish Anywhere UK Ltd**

## **Company Information**

<b>Directors</b>	Mr Julian Shambrook Mr Ian Scadding
<b>Registered office</b>	16 Berachah Road Torquay Devon TQ1 3AX
<b>Accountants</b>	Neil Wilson Accountancy Limited Bank Chambers 260-262 Union Street Torquay Devon TQ2 5QU

**Anyfish Anywhere UK Ltd**  
**(Registration number: 05259851)**  
**Balance Sheet as at 28 February 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	<u>4</u>	26,634	28,834
Tangible assets	<u>5</u>	5,654	6,809
		<u>32,288</u>	<u>35,643</u>
<b>Current assets</b>			
Stocks	<u>6</u>	84,344	57,125
Debtors	<u>7</u>	135,979	182,540
Cash at bank and in hand		45,394	35,956
		265,717	275,621
<b>Creditors: Amounts falling due within one year</b>	<u>8</u>	(129,077)	(98,920)
<b>Net current assets</b>		<u>136,640</u>	<u>176,701</u>
<b>Total assets less current liabilities</b>		168,928	212,344
<b>Creditors: Amounts falling due after more than one year</b>	<u>8</u>	(40,494)	(85,105)
<b>Provisions for liabilities</b>		<u>(120,000)</u>	<u>(80,000)</u>
<b>Net assets</b>		<u>8,434</u>	<u>47,239</u>
<b>Capital and reserves</b>			
Called up share capital	<u>9</u>	100	100
Profit and loss account		8,334	47,139
Shareholders' funds		<u>8,434</u>	<u>47,239</u>

For the financial year ending 28 February 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 15 July 2022 and signed on its behalf by:

**Anyfish Anywhere UK Ltd**  
**(Registration number: 05259851)**  
**Balance Sheet as at 28 February 2022**

.....  
Mr Ian Scadding  
Director

# Anyfish Anywhere UK Ltd

## Notes to the Unaudited Financial Statements for the Year Ended 28 February 2022

### 1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

16 Berachah Road  
Torquay  
Devon  
TQ1 3AX  
United Kingdom

These financial statements were authorised for issue by the Board on 15 July 2022.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

#### Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

## Anyfish Anywhere UK Ltd

### Notes to the Unaudited Financial Statements for the Year Ended 28 February 2022

#### Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	10% straight line basis
Office equipment	25% reducing balance basis

#### Goodwill

Goodwill arising on the acquisition of an entity represents the excess of the cost of acquisition over the company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the entity recognised at the date of acquisition. Goodwill is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is held in the currency of the acquired entity and revalued to the closing rate at each reporting period date. Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

#### Amortisation

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

<b>Asset class</b>	<b>Amortisation method and rate</b>
Goodwill	3% Straight line basis

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

#### Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

# Anyfish Anywhere UK Ltd

## Notes to the Unaudited Financial Statements for the Year Ended 28 February 2022

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges. Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

### Provisions

Provisions are recognised when the company has an obligation at the reporting date as a result of a past event, it is probable that the company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 4 (2021 - 3).



## Anyfish Anywhere UK Ltd

### Notes to the Unaudited Financial Statements for the Year Ended 28 February 2022

#### 4 Intangible assets

	<b>Goodwill</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>		
At 1 March 2021	65,166	65,166
At 28 February 2022	65,166	65,166
<b>Amortisation</b>		
At 1 March 2021	36,332	36,332
Amortisation charge	2,200	2,200
At 28 February 2022	38,532	38,532
<b>Carrying amount</b>		
At 28 February 2022	26,634	26,634
At 28 February 2021	28,834	28,834

#### 5 Tangible assets

	<b>Furniture, fittings and equipment</b>	<b>Other tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>			
At 1 March 2021	3,861	17,114	20,975
At 28 February 2022	3,861	17,114	20,975
<b>Depreciation</b>			
At 1 March 2021	993	13,173	14,166
Charge for the year	717	438	1,155
At 28 February 2022	1,710	13,611	15,321
<b>Carrying amount</b>			
At 28 February 2022	2,151	3,503	5,654
At 28 February 2021	2,868	3,941	6,809

#### 6 Stocks

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other inventories	84,344	57,125

## Anyfish Anywhere UK Ltd

### Notes to the Unaudited Financial Statements for the Year Ended 28 February 2022

#### 7 Debtors

	2022 £	2021 £
Trade debtors	74,391	147,894
Other debtors	61,588	34,646
	<u>135,979</u>	<u>182,540</u>

## Anyfish Anywhere UK Ltd

### Notes to the Unaudited Financial Statements for the Year Ended 28 February 2022

#### 8 Creditors

##### Creditors: amounts falling due within one year

	Note	2022 £	2021 £
<b>Due within one year</b>			
Loans and borrowings	<u>10</u>	13,914	11,058
Trade creditors		1,371	1,331
Taxation and social security		56,297	73,117
Accruals and deferred income		5,975	5,150
Other creditors		51,520	8,264
		129,077	98,920

##### Creditors: amounts falling due after more than one year

	Note	2022 £	2021 £
<b>Due after one year</b>			
Loans and borrowings	<u>10</u>	40,494	85,105

#### 9 Share capital

##### Allotted, called up and fully paid shares

	2022		2021	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100

#### 10 Loans and borrowings

	2022 £	2021 £
<b>Non-current loans and borrowings</b>		
Bank borrowings	40,494	85,105

## Anyfish Anywhere UK Ltd

### Notes to the Unaudited Financial Statements for the Year Ended 28 February 2022

	2022 £	2021 £
<b>Current loans and borrowings</b>		
Bank borrowings	13,164	10,308
Other borrowings	750	750
	13,914	11,058

#### 11 Dividends

##### Interim dividends paid

	2022 £	2021 £
Interim dividend of £833 (2021 - £411) per each Ordinary	30,000	15,000
Interim dividend of £625 (2021 - £313) per each Ordinary	30,000	15,000
	60,000	30,000

#### 12 Related party transactions

##### Transactions with directors

	At 1 March 2021 £	Advances to directors £	Repayments by director £	At 28 February 2022 £
<b>2022</b>				
<b>Mr Julian Shambrook</b>				
Director loan	7,076	60,777	(49,703)	18,150

<b>Mr Ian Scadding</b>				
Director loan	11,707	72,317	(55,316)	28,708

	At 1 March 2020 £	Advances to directors £	Repayments by director £	At 28 February 2021 £
<b>2021</b>				
<b>Mr Julian Shambrook</b>				
Director loan	(8,579)	47,879	(32,224)	7,076

<b>Mr Ian Scadding</b>				
Director loan	(2,377)	45,688	(31,604)	11,707

##### Directors' remuneration

The directors' remuneration for the year was as follows:

	2022	2021
	£	£
Remuneration	19,188	12,433

## Anyfish Anywhere UK Ltd

### Notes to the Unaudited Financial Statements for the Year Ended 28 February 2022

#### Dividends paid to directors

	2022 £	2021 £
<b>Mr Julian Shambrook</b>		
Interim dividend paid	30,000	15,000
	=====	=====
<b>Mr Ian Scadding</b>		
Interim dividend paid	30,000	15,000
	=====	=====

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.