

A&A FISH LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

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FOR THE YEAR ENDED 31 MARCH 2021**

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A&A FISH LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021

DIRECTORS: A R Bynam
Mrs A M Bynam

REGISTERED OFFICE: 45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

REGISTERED NUMBER: 12391156 (England and Wales)

ACCOUNTANTS: Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

STATEMENT OF FINANCIAL POSITION
31 MARCH 2021

	Notes	£	£
FIXED ASSETS			
Intangible assets	4		21,600
Tangible assets	5		<u>12,188</u>
			33,788
CURRENT ASSETS			
Debtors	6	131,367	
Cash at bank		<u>1,408</u>	
		132,775	
CREDITORS			
Amounts falling due within one year	7	<u>56,116</u>	
NET CURRENT ASSETS			<u>76,659</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>110,447</u>
CAPITAL AND RESERVES			
Called up share capital			100
Retained earnings			<u>110,347</u>
			<u>110,447</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

A&A FISH LTD (REGISTERED NUMBER: 12391156)

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2021

The financial statements were approved by the Board of Directors and authorised for issue on 23 December 2021 and were signed on its behalf by:

A R Bynam - Director

Mrs A M Bynam - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. STATUTORY INFORMATION

A&A Fish Ltd 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.

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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2021, is being amortised evenly over its estimated useful life of ten years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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	- 15% reducing balance
Computer equipment	- Straight line over 4 years

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and 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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 .

4. INTANGIBLE FIXED ASSETS

COST

At 1 April 2020

AMORTISATION

Amortisation for year

At 31 March 2021

NET BOOK VALUE

At 31 March 2021

Goodwill
£

(21,600)

(21,600)

21,600

5. TANGIBLE FIXED ASSETS

COST

Additions

At 31 March 2021

DEPRECIATION

Charge for year

At 31 March 2021

NET BOOK VALUE

At 31 March 2021

Plant and
machinery
£

Computer
equipment
£

Totals
£

13,703

721

14,424

13,703

721

14,424

2,056

180

2,236

2,056

180

2,236

11,647

541

12,188

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other debtors

£
131,367

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Taxation and social security

Other creditors

£
30,480
25,636
56,116

8. RELATED PARTY DISCLOSURES

During the year the director made funds available to the company to assist with the provision of working capital. The loan was interest free, unsecured and repayable on demand. The amount outstanding at the balance sheet date was £25,476.

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.