

**AGRI MARINE (EUROPE) LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**AGRI MARINE (EUROPE) LIMITED**  
**UNAUDITED ACCOUNTS**  
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**AGRI MARINE (EUROPE) LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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<b>Director</b>	E Ehjaz
<b>Company Number</b>	03122939 (England and Wales)
<b>Registered Office</b>	DAWS HOUSE 33-35 DAWS LANE LONDON NW7 4SD
<b>Accountants</b>	Realtime Access (UK) Limited 178 Central House Eagle Way, Great Warley Brentwood Essex CM13 3GL

**AGRI MARINE (EUROPE) LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	-	156
<b>Current assets</b>			
Inventories		164,107	190,358
Debtors	<u>5</u>	279,563	132,495
Cash at bank and in hand		17,278	47,197
		<u>460,948</u>	<u>370,050</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(237,629)	(138,040)
<b>Net current assets</b>		<u>223,319</u>	<u>232,010</u>
<b>Net assets</b>		<u>223,319</u>	<u>232,166</u>
<b>Capital and reserves</b>			
Called up share capital		200,000	200,000
Profit and loss account		23,319	32,166
<b>Shareholders' funds</b>		<u>223,319</u>	<u>232,166</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts 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 FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 29 May 2023 and were signed on its behalf by

E Ehjaz  
Director

Company Registration No. 03122939

**AGRI MARINE (EUROPE) LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Statutory information**

Agri Marine (Europe) Limited is a private company, limited by shares, registered in England and Wales, registration number 03122939. The registered office is DAWS HOUSE, 33-35 DAWS LANE, LONDON, NW7 4SD.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% on reducing balance
Fixtures & fittings	25% on reducing balance

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

***Inventories***

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

***Foreign exchange***

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**AGRI MARINE (EUROPE) LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**4 Tangible fixed assets**

	<b>Fixtures &amp; fittings £</b>
<b>Cost or valuation</b>	At cost
At 1 April 2022	21,672
At 31 March 2023	21,672
<b>Depreciation</b>	
At 1 April 2022	21,516
Charge for the year	156
At 31 March 2023	21,672
<b>Net book value</b>	
At 31 March 2023	-
At 31 March 2022	156

**5 Debtors**

	<b>2023 £</b>	<b>2022 £</b>
<b>Amounts falling due within one year</b>		
Trade debtors	279,413	132,345
Other debtors	-	150
	279,413	132,495
<b>Amounts falling due after more than one year</b>		
Other debtors	150	-

**6 Creditors: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
VAT	(1,545)	-
Trade creditors	239,098	139,731
Taxes and social security	-	(1,848)
Loans from directors	76	13
Accruals	-	144
	237,629	138,040

**7 Average number of employees**

During the year the average number of employees was 0 (2022: 0).

