

Company registration number 06969342 (England and Wales)

**COELLEIRA FISHERIES LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
**PAGES FOR FILING WITH REGISTRAR**

**COELLEIRA FISHERIES LIMITED**

**CONTENTS**

---

	<b>Page</b>
Balance sheet	1
Notes to the financial statements	2 - 3

---

# COELLEIRA FISHERIES LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	€	2022 €	€	2021 €
<b>Current assets</b>					
Debtors	3	1,572		1,510	
Cash at bank and in hand		226		867	
		<u>1,798</u>		<u>2,377</u>	
<b>Creditors: amounts falling due within one year</b>	4	(167,579)		(161,846)	
<b>Net current liabilities</b>			(165,781)		(159,469)
<b>Capital and reserves</b>					
Called up share capital			1		1
Profit and loss reserves			(165,782)		(159,470)
<b>Total equity</b>			(165,781)		(159,469)

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 26 September 2023 and are signed on its behalf by:

**F CORREA-REY**

F Correa-Rey  
Director

Company Registration No. 06969342

# COELLEIRA FISHERIES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

#### Company information

Coelleira Fisheries Limited is a private company limited by shares incorporated in England and Wales. The registered office is 2nd Floor, 55 Ludgate Hill, London, EC4M 7JW.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared Euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

These financial statements are prepared on the going concern basis. At the balance sheet date, the company had net liabilities of €165,781 (2021 - €159,469). Included within these liabilities are amounts due to the directors of €160,261 (2021 - €158,499). The financial statements are prepared on a going concern basis which assumes that the company will continue to meet its liabilities as they fall due. Furthermore, the directors have confirmed they shall continue to support the company to facilitate its ability to continue trading as a going concern for the foreseeable future. As a result, the directors have a reasonable expectation that the company will continue in operational existence for the foreseeable future.

#### 1.3 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.4 Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors and loans from related parties. These are measured at amortised cost and are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of comprehensive income.

#### 1.5 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	2	2

## COELLEIRA FISHERIES LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

---

<b>3 Debtors</b>	<b>2022</b>	<b>2021</b>
	€	€
<b>Amounts falling due within one year:</b>		
Corporation tax recoverable	1,261	1,261
Other debtors	311	249
	<u>1,572</u>	<u>1,510</u>

<b>4 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	€	€
Other creditors	167,579	161,846
	<u>167,579</u>	<u>161,846</u>

**5 Related party transactions**

During the year the company made advances to the directors of €374. Credits were received of €2,137 which resulted in amounts due by the company at the year end of €160,261 (2021 - €158,498). The loan is unsecured and interest free with no fixed repayment terms in place

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.