

COMPANY REGISTRATION NUMBER: SC254344

A. P. JOHNSTON (FISH MERCHANTS) LIMITED
FILLETED UNAUDITED FINANCIAL STATEMENTS
31 January 2023

A. P. JOHNSTON (FISH MERCHANTS) LIMITED

FINANCIAL STATEMENTS

YEAR ENDED 31st JANUARY 2023

| Contents | Page |
|---|-------------|
| Officers and professional advisers | 1 |
| Chartered accountants report to the director on the preparation of the unaudited statutory financial statements | 2 |
| Statement of financial position and the notes to the financial statements | 3 |

A. P. JOHNSTON (FISH MERCHANTS) LIMITED

OFFICERS AND PROFESSIONAL ADVISERS

| | |
|--------------------------|---|
| Director | Mr A. P. Johnston |
| Company secretary | Mrs W. Johnston |
| Registered office | 26-30 Marine Place Buckie Moray AB56 1UT |
| Accountants | Ritsons Chartered Accountants 26-30 Marine Place Buckie Moray AB56 1UT |

A. P. JOHNSTON (FISH MERCHANTS) LIMITED
CHARTERED ACCOUNTANTS REPORT TO THE DIRECTOR ON THE PREPARATION OF
THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF A. P. JOHNSTON (FISH
MERCHANTS) LIMITED

YEAR ENDED 31st JANUARY 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A. P. Johnston (Fish Merchants) Limited for the year ended 31st January 2023, which comprise the statement of financial position and the notes to the financial statements from the company's accounting records and from information and explanations you have given us. As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at www.icas.com/accountspreparationguidance. This report is made solely to the director of A. P. Johnston (Fish Merchants) Limited. Our work has been undertaken solely to prepare for your approval the financial statements of A. P. Johnston (Fish Merchants) Limited and state those matters that we have agreed to state to you in this report in accordance with the requirements of ICAS as detailed at www.icas.com/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A. P. Johnston (Fish Merchants) Limited and its director for our work or for this report.

It is your duty to ensure that A. P. Johnston (Fish Merchants) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A. P. Johnston (Fish Merchants) Limited. You consider that A. P. Johnston (Fish Merchants) Limited is exempt from the statutory audit requirement for the year. We have not been instructed to carry out an audit or a review of the financial statements of A. P. Johnston (Fish Merchants) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Ritsons Chartered Accountants

26-30 Marine Place Buckie Moray AB56 1UT

26 October 2023

A. P. JOHNSTON (FISH MERCHANTS) LIMITED

STATEMENT OF FINANCIAL POSITION

31 January 2023

| | 2023 | 2022 |
|--|---------------|---------------|
| | £ | £ |
| Fixed assets | 1,510 | 1,510 |
| | ----- | ----- |
| Current assets | 65,995 | 65,995 |
| Creditors: amounts falling due within one year | 53,190 | 53,190 |
| | ----- | ----- |
| NET CURRENT ASSETS | 12,805 | 12,805 |
| | ----- | ----- |
| TOTAL ASSETS LESS CURRENT LIABILITIES | 14,315 | 14,315 |
| Accruals and deferred income | - | 1,150 |
| | ----- | ----- |
| | 14,315 | 13,165 |
| | ----- | ----- |
| Capital and reserves | 14,315 | 13,165 |
| | ----- | ----- |

Notes to the financial statements

1. Employee numbers

The average number of persons employed by the company during the year amounted to Nil (2022: 2).

For the year ending 31st January 2023 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

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

These financial statements were approved by the board of directors and authorised for issue on 26 October 2023 , and are signed on behalf of the board by:

Mr A. P. Johnston

Director

Company registration number: SC254344

The company is a private company limited by shares, registered in Scotland.

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.