

**FISHFROM LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2022**

FISHFROM LIMITED
UNAUDITED ACCOUNTS
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FISHFROM LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2022

Directors	Andrew Robertson Oddgeir Oddsen
Company Number	SC424245 (Scotland)
Accountants	OnPoint Accounting Ltd Lagmhor Office Dunkeld Perth PH8 0AD

FISHFROM LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 NOVEMBER 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	580,826	581,326
Current assets			
Debtors	5	(285)	936
Cash at bank and in hand		34,714	4,944
		<u>34,429</u>	<u>5,880</u>
Creditors: amounts falling due within one year	6	(349,543)	(340,261)
Net current liabilities		<u>(315,114)</u>	<u>(334,381)</u>
Total assets less current liabilities		265,712	246,945
Creditors: amounts falling due after more than one year	7	(555,000)	(555,000)
Net liabilities		<u>(289,288)</u>	<u>(308,055)</u>
Capital and reserves			
Called up share capital		690,959	580,964
Share premium		527,963	527,963
Profit and loss account		(1,508,210)	(1,416,982)
Shareholders' funds		<u>(289,288)</u>	<u>(308,055)</u>

For the year ending 30 November 2022 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 directors acknowledge their 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 of Directors and authorised for issue on 19 January 2023 and were signed on its behalf by

Andrew Robertson
Director

Company Registration No. SC424245

FISHFROM LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Statutory information

FISHFROM LIMITED is a private company, limited by shares, registered in Scotland, registration number SC424245.

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:

4 Tangible fixed assets

	Land & buildings £	Fixtures & fittings £	Computer equipment £	Total £
Cost or valuation	At cost	At cost	At cost	
At 1 December 2021	579,457	187	4,686	584,330
At 30 November 2022	579,457	187	4,686	584,330
Depreciation				
At 1 December 2021	-	126	2,878	3,004
Charge for the year	-	48	452	500
At 30 November 2022	-	174	3,330	3,504
Net book value				
At 30 November 2022	579,457	13	1,356	580,826
At 30 November 2021	579,457	61	1,808	581,326

5 Debtors

	2022 £	2021 £
Amounts falling due within one year		
VAT	(285)	936

FISHFROM LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

6 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	217,396	217,394
Taxes and social security	10,824	2,526
Other creditors	317	-
Loans from directors	121,006	120,341
	<u>349,543</u>	<u>340,261</u>

7 Creditors: amounts falling due after more than one year	2022	2021
	£	£
Other creditors	555,000	555,000
	<u>555,000</u>	<u>555,000</u>

8 Average number of employees

During the year the average number of employees was 0 (2021: 0).

