

**BLUE FISH GLOBAL LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 JANUARY 2017**

**BLUE FISH GLOBAL LIMITED**  
**UNAUDITED ACCOUNTS**  
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**BLUE FISH GLOBAL LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JANUARY 2017**

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<b>Director</b>	Ganesh Krishna
<b>Company Number</b>	05343867 (England and Wales)
<b>Registered Office</b>	BASEMENT, ARLINGTON BUILDING BOWQUARTER, FAIRFIELD ROAD LONDON E3 2UB
<b>Accountants</b>	KB & Co. Suite 36, 151 Trafalgar Road Greenwich London SE10 9TX

**BLUE FISH GLOBAL LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JANUARY 2017**

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Intangible assets	4	50,000	50,000
Tangible assets	5	105,663	107,550
Investments		8,350	8,350
		<u>164,013</u>	<u>165,900</u>
<b>Current assets</b>			
Inventories		18,097	20,548
Debtors		29,150	38,250
Cash at bank and in hand		47,739	49,915
		<u>94,986</u>	<u>108,713</u>
<b>Creditors: amounts falling due within one year</b>		(189,638)	(202,507)
<b>Net current liabilities</b>		<u>(94,652)</u>	<u>(93,794)</u>
<b>Net assets</b>		<u>69,361</u>	<u>72,106</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		69,359	72,104
<b>Shareholders' funds</b>		<u>69,361</u>	<u>72,106</u>

For the year ending 31 January 2017 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.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

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.

Approved by the Board on 30 October 2017.

Ganesh Krishna  
Director

Company Registration No. 05343867

**BLUE FISH GLOBAL LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JANUARY 2017**

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**1 Statutory information**

Blue Fish Global Limited is a private company, limited by shares, registered in England and Wales, registration number 05343867. The registered office and principal place of business is BASEMENT, ARLINGTON BUILDING, BOWQUARTER, FAIRFIELD ROAD, LONDON, E3 2UB.

**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**

These financial statements for the year ended 31 January 2017 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 February 2015.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

***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.

***Turnover***

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

***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:

Fixtures & fittings	25% reducing basis
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***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

***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.

**BLUE FISH GLOBAL LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JANUARY 2017**

<b>4 Intangible fixed assets</b>	<b>Total £</b>
<b>Cost</b>	
At 1 February 2016	50,000
At 31 January 2017	50,000
<b>Amortisation</b>	
At 1 February 2016	-
At 31 January 2017	-
<b>Net book value</b>	
At 31 January 2017	50,000
At 31 January 2016	50,000
<b>5 Tangible fixed assets</b>	<b>Total £</b>
<b>Cost or valuation</b>	
At 1 February 2016	172,552
At 31 January 2017	172,552
<b>Depreciation</b>	
At 1 February 2016	65,002
Charge for the year	1,887
At 31 January 2017	66,889
<b>Net book value</b>	
At 31 January 2017	105,663
At 31 January 2016	107,550
<b>6 Average number of employees</b>	
During the year the average number of employees was 11 (2016: 11).	

