

COMPANY REGISTRATION NUMBER: 06339283

Sea Fish Directory Limited
Unaudited Financial Statements
For the year ended
31 March 2022

Sea Fish Directory Limited

Financial Statements

Year ended 31st March 2022

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Sea Fish Directory Limited

Officers and Professional Advisers

Director

Dr J Andrews

Company secretary

Mr K Andrews

Registered office

20 Mannin Way

Lancaster Business Park

Caton Road

Lancaster

Lancashire

LA1 3SW

Accountants

CWR

Chartered Accountants

20 Mannin Way

Lancaster Business Park

Caton Road

Lancaster

LA1 3SW

Bankers

HSBC

35 Market Street

Lancaster

LA1 1JQ

Sea Fish Directory Limited

Director's Report

Year ended 31st March 2022

The director presents his report and the unaudited financial statements of the company for the year ended 31 March 2022 .

Director

The director who served the company during the year was as follows:

Dr J Andrews

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 9 November 2022 and signed on behalf of the board by:

Dr J Andrews

Director

Registered office:

20 Mannin Way

Lancaster Business Park

Caton Road

Lancaster

Lancashire

LA1 3SW

Sea Fish Directory Limited

Chartered Accountants Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of Sea Fish Directory Limited

Year ended 31st March 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Sea Fish Directory Limited for the year ended 31st March 2022, which comprise the statement of income and retained earnings, statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us. As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/membership/regulations-standards-and-guidance. Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation.

CWR Chartered Accountants

20 Mannin Way Lancaster Business Park Caton Road Lancaster LA1 3SW

9 November 2022

Sea Fish Directory Limited

Statement of Income and Retained Earnings

Year ended 31st March 2022

	2022	2021
Note	£	£
Administrative expenses	735	1,020
Other operating income	21,799	—
	-----	-----
Operating profit/(loss)	21,064	(1,020)
	-----	-----
Profit/(loss) before taxation	21,064	(1,020)
Tax on profit/(loss)	—	—
	-----	-----
Profit/(loss) for the financial year and total comprehensive income	21,064	(1,020)
	-----	-----
Retained losses at the start of the year	(45,040)	(44,020)
	-----	-----
Retained losses at the end of the year	(23,976)	(45,040)
	-----	-----

All the activities of the company are from continuing operations.

Sea Fish Directory Limited

Statement of Financial Position

31 March 2022

		2022	2021
	Note	£	£
Creditors: amounts falling due within one year	5	23,975	45,039
Net current liabilities		23,975	45,039
Total assets less current liabilities		(23,975)	(45,039)
Net liabilities		(23,975)	(45,039)
Capital and reserves			
Called up share capital		1	1
Profit and loss account		(23,976)	(45,040)
Shareholders deficit		(23,975)	(45,039)

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31st March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- 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 ;
- 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 were approved by the board of directors and authorised for issue on 9 November 2022 , and are signed on behalf of the board by:

Dr J Andrews

Director

Company registration number: 06339283

Sea Fish Directory Limited

Notes to the Financial Statements

Year ended 31st March 2022

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 20 Mannin Way, Lancaster Business Park, Caton Road, Lancaster, Lancashire, LA1 3SW.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Website Development	-	20% straight line
Office Equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

4. Tangible assets

	Website costs £	Office equipment £	Total £
Cost			
At 1st April 2021	17,281	332	17,613
Disposals	—	(332)	(332)
	-----	-----	-----
At 31st March 2022	17,281	—	17,281
	-----	-----	-----
Depreciation			
At 1st April 2021	17,281	332	17,613
Disposals	—	(332)	(332)
	-----	-----	-----
At 31st March 2022	17,281	—	17,281
	-----	-----	-----
Carrying amount			
At 31st March 2022	—	—	—
	-----	-----	-----
At 31st March 2021	—	—	—
	-----	-----	-----

5. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	—	5
Other creditors	23,975	45,034
	-----	-----
	23,975	45,039
	-----	-----

6. Related party transactions

The company was under the control of Dr J W Andrews throughout the current and previous year. Dr J W Andrews is the managing director and majority shareholder. No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 8.

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.