KISS THE FISH LIMITED ABBREVIATED ACCOUNTS FOR 12 MONTHS ENDED 31 DECEMBER 2009

Company Number 06356955

THURSDAY

19 30/09/2010 COMPANIES HOUSE

280

ABBREVIATED ACCOUNTS

TO 31 DECEMBER 2009

CONTENTS	PAGE
Abbreviated balance sheet	1
Notes to the abbreviated accounts	3

Page 1

KISS THE FISH LIMITED

ABBREVIATED BALANCE SHEET

31 DECEMBER 2009

		2009	2008
	Note	£	£
FIXED ASSETS	2		
Tangible assets		3,563	8,907
		3,563	8,907
CURRENT ASSETS			
Debtors		-	14,865
Cash at bank and in hand		79	9,183
		. 79	24,048
CREDITORS: Amounts falling due within	n one year	(21,206)	(50,372)
NET CURRENT ASSETS		(21,127)	(26,324)
TOTAL ASSETS LESS CURRENT LIAB	BILITIES	(17,564)	$\overline{(17,418)}$
CREDITORS: Amounts falling due after	more than		
one year	3	(260,000)	(260,000)
		(277,564)	(277,418)

ABBREVIATED BALANCE SHEET (continued)

31 DECEMBER 2009

	2009	2008
Note	£	£
4	170	170
	-	-
	(277,734)	(277,588)
	(277,564)	(277,418)
		Note £ 4 170 (277,734)

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and directors have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2009 and of its loss for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 6^{th} September 2010

Mr R Croft-Sharland

The notes on pages 3 to 4 form part of these abbreviated accounts.

NOTES TO THE ABBREVIATED ACCOUNTS

TO 31 DECEMBER 2009

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

Changes in accounting policies

In preparing the financial statements for the current year, the company has adopted the Financial Reporting Standard for Smaller Entities (effective January 2007)

As a result of this implementation, the company continues to follow the substance of FRS 21 requirements of post balance sheet events in respect of dividends and bonuses. The impact of the FRSSE has not resulted in any change other than the presentational requirements for dividend movements on reserves. This is shown under the notes for profit and loss accounts.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

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

Equipment

33% Straight Line

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

NOTES TO THE ABBREVIATED ACCOUNTS (continued)

TO 31 DECEMBER 2009

2. FIXED ASSETS

Tangible Fixed Assets

	£
COST At 1 January 2009 Additions	16,032
Additions	
At 31 December 2009	16,032
DEPRECIATION	
At 1 January 2009	7,125
Additions	5,344
At 31 December 2009	12,469
	<u></u>
NET BOOK VALUE	
At 31 December 2009	3,563

3. TRANSACTIONS WITH THE DIRECTORS

The company has an outstanding loan amount of £260,000 to the director Mr R Croft-Sharland as at 31 December 2009 (2008 £260,000)

4. SHARE CAPITAL

Authorised :	share car	oital:
--------------	-----------	--------

1,000 Ordinary shares of £1 each	1,000	£ 1,000
Allotted, called up and fully paid:	2009	2008
Ordinary shares of £1 each	£ 170	£ 170

2008

2009