

**Registered Number SC454407**

**FISH-TECH UK LIMITED**

**Abbreviated Accounts**

**31 July 2016**

## Abbreviated Balance Sheet as at 31 July 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		£	£
<b>Current assets</b>			
Debtors		-	6,006
Cash at bank and in hand		25,158	93,814
		<u>25,158</u>	<u>99,820</u>
<b>Creditors: amounts falling due within one year</b>		(3,803)	(28,606)
<b>Net current assets (liabilities)</b>		<u>21,355</u>	<u>71,214</u>
<b>Total assets less current liabilities</b>		<u>21,355</u>	<u>71,214</u>
<b>Total net assets (liabilities)</b>		<u>21,355</u>	<u>71,214</u>
<b>Capital and reserves</b>			
Called up share capital	2	100	100
Profit and loss account		21,255	71,114
<b>Shareholders' funds</b>		<u>21,355</u>	<u>71,214</u>

- For the year ending 31 July 2016 the company was entitled to exemption 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 in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 27 April 2017

And signed on their behalf by:

**Thomas Boyle, Director**

**Notes to the Abbreviated Accounts for the period ended 31 July 2016****1 Accounting Policies****Basis of measurement and preparation of accounts**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company, Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

Fish-Tech UK Limited is a private company limited by shares incorporated in Scotland. The registered office is 5 Leslie Park, Old Rayne, Inch, Aberdeenshire, AB52 6RA.

**Turnover policy**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover represents amounts receivable for consultancy fees. Revenue is recognised when the performance obligations of the contract have been satisfied.

**Other accounting policies**

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in the profit and loss account for the period.

**2 Called Up Share Capital**

Allotted, called up and fully paid:

	2016	2015
	£	£
100 Ordinary shares of £1 each	100	100

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.