

# **Fishcakes Limited**

Registered Number  
08052510  
(England and Wales)

Unaudited Financial Statements for the Year ended  
31 March 2023

**Fishcakes Limited**  
**Company Information**  
**for the year from 1 April 2022 to 31 March 2023**

<b>Director</b>	SALMON, Daniel Cooper
<b>Registered Address</b>	3rd Floor Waverley House  7-12 Noel Street  London  W1F 8GQ
<b>Place of Business</b>	Flat 38  Walker House  Phoenix Road,  London  NW1 1EN
<b>Registered Number</b>	08052510 (England and Wales)

# Fishcakes Limited

## Balance Sheet as at 31 March 2023

	Notes	2023	2022
		£	£
<b>Fixed assets</b>			
Tangible assets	7	2,083	-
		<u>2,083</u>	<u>-</u>
<b>Current assets</b>			
Debtors	8	41,378	36,826
Cash at bank and on hand		35,635	39,986
		<u>77,013</u>	<u>76,812</u>
Creditors amounts falling due within one year	9	(54,012)	(52,518)
<b>Net current assets (liabilities)</b>		<u>23,001</u>	<u>24,294</u>
<b>Total assets less current liabilities</b>		<u>25,084</u>	<u>24,294</u>
Provisions for liabilities	10	(521)	-
<b>Net assets</b>		<u>24,563</u>	<u>24,294</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		24,463	24,194
<b>Shareholders' funds</b>		<u>24,563</u>	<u>24,294</u>

The company was entitled to exemption from audit for this reporting period 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 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. The directors have chosen to not file a copy of the company's profit and loss account.

The financial statements were approved and authorised for issue by the Director on 13 December 2023, and are signed on its behalf by:

SALMON, Daniel Cooper

**Director**

**Registered Company No. 08052510**

**Fishcakes Limited**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2023**

**1. Statutory information**

The company is a private company limited by shares and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. Compliance with applicable reporting framework**

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

**3. Basis of measurement used in financial statements**

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the financial reporting standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

**4. Accounting policies**

**Turnover policy**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services.

**Property, plant and equipment policy**

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

	<b>Straight line (years)</b>
Office Equipment	3

**Revenue recognition policy**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

## **Taxation policy**

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

## **Deferred tax policy**

Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

## **Foreign currency translation and operations policy**

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

## **Employee benefits policy**

Contributions to defined contribution plans are expensed in the period to which they relate.

## **5. Critical estimates and judgements**

No significant judgements or estimations have been made during the year

## **6. Employee information**

Average number of persons employed by the company including directors.

	2023	2022
Average number of employees during the year	1	1

## 7. Property, plant and equipment

	Office Equipment	Total
	£	£
<b>Cost or valuation</b>		
At 01 April 22	12,841	12,841
Additions	3,125	3,125
At 31 March 23	<u>15,966</u>	<u>15,966</u>
<b>Depreciation and impairment</b>		
At 01 April 22	12,841	12,841
Charge for year	1,041	1,041
Other adjustments	1	1
At 31 March 23	<u>13,883</u>	<u>13,883</u>
<b>Net book value</b>		
At 31 March 23	<u>2,083</u>	<u>2,083</u>
At 31 March 22	<u>-</u>	<u>-</u>

## 8. Debtors

	2023	2022
	£	£
Trade debtors / trade receivables	40,976	36,506
Prepayments and accrued income	402	320
Total	<u>41,378</u>	<u>36,826</u>

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

## 9. Creditors within one year

	2023	2022
	£	£
Taxation and social security	21,274	20,219
Other creditors	30,687	30,079
Accrued liabilities and deferred income	2,051	2,220
Total	<u>54,012</u>	<u>52,518</u>

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

## 10. Provisions for liabilities

	2023	2022
	£	£
Net deferred tax liability (asset)	<u>521</u>	<u>-</u>
Total	<u>521</u>	<u>-</u>



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