

Registered number
11368982

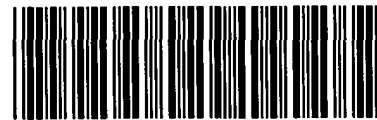
AMENDED

Blue Ocean Quality Fish Ltd

Amended Accounts

30 June 2024

TUESDAY



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09/06/2026

#279

COMPANIES HOUSE

Blue Ocean Quality Fish Ltd**Registered number:**

11368982

Balance Sheet**as at 30 June 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	3	13,752	16,916
Current assets			
Stocks		1,363	7,125
Debtors	4	6,965	35,679
Cash at bank and in hand		4,378	9,253
		<u>12,706</u>	<u>52,057</u>
Creditors: amounts falling due within one year	5	(32,050)	(32,050)
Net current (liabilities)/assets		<u>(19,344)</u>	<u>20,007</u>
Total assets less current liabilities		<u>(5,592)</u>	<u>36,923</u>
Creditors: amounts falling due after more than one year	6	(25,358)	(36,006)
Net (liabilities)/assets		<u>(30,950)</u>	<u>917</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		(30,952)	915
Shareholders' funds		<u>(30,950)</u>	<u>917</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

 9.6.2026
Niaz Mahmat Azizi
Director

Approved by the board on 1 June 2026

Blue Ocean Quality Fish Ltd
Notes to the Accounts
for the year ended 30 June 2024

1 Accounting policies

Basis of preparation

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).

Turnover

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. 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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees

	2024	2023
	Number	Number
Average number of persons employed by the company	<u>3</u>	<u>5</u>

Blue Ocean Quality Fish Ltd
Notes to the Accounts
for the year ended 30 June 2024

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 July 2023	30,425
At 30 June 2024	<u>30,425</u>
Depreciation	
At 1 July 2023	13,509
Charge for the year	3,164
At 30 June 2024	<u>16,673</u>
Net book value	
At 30 June 2024	<u>13,752</u>
At 30 June 2023	<u>16,916</u>

4 Debtors

	2024 £	2023 £
Trade debtors	767	14,724
Other debtors	6,198	20,955
	<u>6,965</u>	<u>35,679</u>

5 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	950	950
Taxation and social security costs	30,287	29,100
Other creditors	813	2,000
	<u>32,050</u>	<u>32,050</u>

6 Creditors: amounts falling due after one year

	2024 £	2023 £
Bank loans	<u>25,358</u>	<u>36,006</u>

7 Other information

Blue Ocean Quality Fish Ltd is a private company limited by shares and incorporated in England.
 Its registered office is:
 125 High Street
 London
 W3 6LY