

**CORNISH SEA BASS LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

James Bendrey Accountants Ltd
Boscawen Park
St Dennis
St Austell
Cornwall
PL26 8DT

CORNISH SEA BASS LTD
Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—4

CORNISH SEA BASS LTD
Balance Sheet
As At 31 July 2025

Registered number: 15000708

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		23,330		28,968
			23,330		28,968
CURRENT ASSETS					
Debtors	5	505		1,947	
Cash at bank and in hand		2,245		683	
		2,750		2,630	
Creditors: Amounts Falling Due Within One Year	6	(15,687)		(19,944)	
NET CURRENT ASSETS (LIABILITIES)			(12,937)		(17,314)
TOTAL ASSETS LESS CURRENT LIABILITIES			10,393		11,654
NET ASSETS			10,393		11,654
CAPITAL AND RESERVES					
Called up share capital	7		1		1
Profit and Loss Account			10,392		11,653
SHAREHOLDERS' FUNDS			10,393		11,654

CORNISH SEA BASS LTD
Balance Sheet (continued)
As At 31 July 2025

For the year ending 31 July 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr TRISTAN PERRY

Director
19/02/2026

The notes on pages 3 to 4 form part of these financial statements.

CORNISH SEA BASS LTD
Notes to the Financial Statements
For The Year Ended 31 July 2025

1. General Information

CORNISH SEA BASS LTD is a private company, limited by shares, incorporated in England & Wales, registered number 15000708. The registered office is The Polehouse, Tregunnel Hill, Newquay, Cornwall, TR7 1QT.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% Reducing Balance
Motor Vehicles	20% Reducing Balance
Computer Equipment	20% Reducing Balance

2.4. Government Grant

Government grants are recognised in the profit and loss account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the profit and loss account. Grants towards general activities of the entity over a specific period are recognised in the profit and loss account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the profit and loss account over the useful life of the asset concerned.

All grants in the profit and loss account are recognised when all conditions for receipt have been complied with.

3. Average Number of Employees

Average number of employees, including directors, during the year was: NIL (2024: NIL)

CORNISH SEA BASS LTD
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 August 2024	8,611	27,599	-	36,210
Additions	-	-	195	195
As at 31 July 2025	8,611	27,599	195	36,405
Depreciation				
As at 1 August 2024	1,722	5,520	-	7,242
Provided during the period	1,378	4,416	39	5,833
As at 31 July 2025	3,100	9,936	39	13,075
Net Book Value				
As at 31 July 2025	5,511	17,663	156	23,330
As at 1 August 2024	6,889	22,079	-	28,968

5. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	505	1,947

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	15,687	19,944

7. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	1	1

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.