

Company Registration No. 08765411 ( England and Wales )

**CURLEW MARITIME LIMITED**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 NOVEMBER 2018**

**PAGES FOR FILING WITH REGISTRAR**

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## **CURLEW MARITIME LIMITED**

### **COMPANY INFORMATION**

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<b>Director</b>	A Crisp
<b>Company Number</b>	8765411
<b>Registered Office</b>	3 Birch House Croft Close Sevenoaks Kent TN13 1BF
<b>Business Address</b>	3 Birch House Croft Close Sevenoaks Kent TN13 1BF

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# **CURLEW MARITIME LIMITED**

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# **CURLEW MARITIME LIMITED**

## **BALANCE SHEET**

**AS AT 30 NOVEMBER 2018**

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	<u>Notes</u>	<b>2018</b> £	<b>2017</b> £
<b>Current Assets</b>			
Debtors		201	201
Cash at bank and in hand		545	545
		<hr/>	<hr/>
		746	746
<b>Creditors : amounts falling due within one year</b>	<b>3</b>	<b>492</b>	<b>492</b>
		<hr/>	<hr/>
<b>Net current assets</b>		<b>254</b>	<b>254</b>
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		<b>254</b>	<b>254</b>
		<hr/>	<hr/>
<b>Capital and reserves</b>			
Called up share capital	<b>4</b>	100	100
Surplus retained		154	154
		<hr/>	<hr/>
<b>Total equity</b>		<b>254</b>	<b>254</b>
		<hr/>	<hr/>

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# **CURLEW MARITIME LIMITED**

## **BALANCE SHEET**

**AS AT 30 NOVEMBER 2018**

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The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 November 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 2 December 2018 and are signed on its behalf by:



A Crisp  
Director

**Company Registration No. 08765411**

# **CURLEW MARITIME LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30th NOVEMBER 2018**

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### **1 Accounting policies**

#### **Company information**

Curlew Maritime Limited is a private company limited by shares incorporated in England and Wales. The registered office is 3 Birch House, Croft Close, Sevenoaks, Kent, TN13 1BF.

#### **1.1 Accounting convention**

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 pound sterling.

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

#### **1.2 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for 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 fees receivable for works carried out.

#### **1.3 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# **CURLEW MARITIME LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 30th NOVEMBER 2018**

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**1**

#### **Accounting policies**

**( Continued )**

**1.4**

#### **Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.5**

#### **Financial instruments**

The company has elected to apply the provisions of Section 11 ' Basic Financial Instruments ' and Section 12 ' Other Financial Instrument Issues ' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors together with cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market value rate of interest. Financial assets classified as receivable within one year are not amortised.

# **CURLEW MARITIME LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 30th NOVEMBER 2018**

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1

#### **Accounting policies**

( Continued )

1.6 continued

#### **Classification of financial liabilities**

Financial Liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

#### **Basic financial liabilities**

Basic financial liabilities which includes creditors and accruals are initially recognised at transaction price unless the arrangement constitutes a financial transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective rate of interest method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.7

#### **Taxation**

The tax expense represents the sum of the tax currently payable and deferred tax.

#### **Current tax**

The current tax payable is based on the taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expenses that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

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#### **Employees**

The average monthly number of persons ( including directors ) employed by the company during the year was one. ( Previous Year : One )



**CURLÉW MARITIME LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30th NOVEMBER 2018**

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( Continued )

**3 Creditors : amounts falling due within one year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Director's loan account	404	404
Accrued expenses	88	88
	<hr/>	<hr/>
	<b>492</b>	<b>492</b>
	<hr/>	<hr/>

**4 Called up share capital**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
100 Ordinary shares of £ 1.00 each	<hr/>	<hr/>
	<b>100</b>	<b>100</b>
	<hr/>	<hr/>