

Company Registration No. SC468962 (Scotland)

CROMARTY FIRTH SERVICES LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

CROMARTY FIRTH SERVICES LTD

COMPANY INFORMATION

Directors	Mr R Buskie Mr R Fea
Company number	SC468962
Registered office	Port of Cromarty Firth Port Office Shore Road Invergordon Ross-Shire IV18 0HD
Accountants	Johnston Carmichael LLP Clava House Cradlehall Business Park INVERNESS IV2 5GH

CROMARTY FIRTH SERVICES LTD

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CROMARTY FIRTH SERVICES LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2023

The directors present their report and unaudited financial statements for the year ended 28 February 2023. The company is dormant and has not traded during the year.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Mr R Buskie

Mr R Fea

Small companies exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

Mr R Fea

Director

8 November 2023

CROMARTY FIRTH SERVICES LTD

BALANCE SHEET

AS AT 28 FEBRUARY 2023

		2023		2022	
	Notes	£	£	£	£
Current assets					
Debtors	2	1		1	
		<u>1</u>		<u>1</u>	
Net current assets			1		1
			<u>1</u>		<u>1</u>
Capital and reserves					
Called up share capital	3		1		1
			<u>1</u>		<u>1</u>

For the financial year ended 28 February 2023 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

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

The members have 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 8 November 2023 and are signed on its behalf by:

Mr R Fea

Director

Company Registration No. SC468962

CROMARTY FIRTH SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Accounting policies

Company information

Cromarty Firth Services Ltd is a private company limited by shares incorporated in Scotland. The registered office is Port of Cromarty Firth, Port Office, Shore Road, Invergordon, Ross-Shire, IV18 0HD.

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 £.

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

In accordance with the transitional exemption in section 35 of FRS 102, Cromarty Firth Services Ltd has elected to retain its accounting policies for reported assets, liabilities and equity before the date of transition to FRS 102.

1.2 Profit and loss account

The company has not traded during the year or the preceding financial period. During this time, the company received no income and incurred no expenditure and therefore no Profit and loss account is presented in these financial statements.

2 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	1	1
	==	==

3 Called up share capital

	2023	2022	2023	2022
	Number	Number	£	£
Ordinary share capital Issued and fully paid				
Ordinary Shares of £1 each	1	1	1	1
	==	==	==	==

4 Parent company

The company is controlled by the Cromarty Firth Port Authority.

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.