Registered number: 03837449

COMPLETE NURSING SERVICES LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Complete Nursing Services Limited
Financial Statements
For The Year Ended 31 December 2020

Contents

Complete Nursing Services Limited
Balance Sheet
As at 31 December 2020

Registered number: 03837449

	Notes	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					
Tangible Assets	**3**		589		744
			589		744
CURRENT ASSETS					
Debtors	**4**	39,803		36,319	
Cash at bank and in hand		7,557		-	
		47,360		36,319	
Creditors: Amounts Falling Due Within One Year	**5**	(24,222)		(20,078)	
NET CURRENT ASSETS (LIABILITIES)			23,138		16,241
TOTAL ASSETS LESS CURRENT LIABILITIES			23,727		16,985
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(112)		(141)
NET ASSETS			23,615		16,844
CAPITAL AND RESERVES					
Called up share capital	**6**		1		1
Profit and Loss Account			23,614		16,843
SHAREHOLDERS' FUNDS			23,615		16,844

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

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

Mrs Claire Lockey

Director
23 April 2021

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

1. **Accounting Policies**

1.1. **Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. **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.

1.3. **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:

Fixtures & Fittings	15% reducing balance
Computer Equipment	25% reducing balance

1.4. **Taxation**

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

The tax currently payable is based on taxable profit for the year. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. The carrying amount of deferred tax assets is reviewed at the end of each reporting period.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors.

1.5. **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.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 17 (2019: 17)

3. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 January 2020	1,777	3,211	4,988
As at 31 December 2020	1,777	3,211	4,988
Depreciation			
As at 1 January 2020	1,474	2,770	4,244
Provided during the period	45	110	155
As at 31 December 2020	1,519	2,880	4,399
Net Book Value			
As at 31 December 2020	258	331	589
As at 1 January 2020	303	441	744

4. Debtors

	2020	2019
	£	£
Due within one year		
Trade debtors	36,302	32,819
Other debtors	3,501	3,500
	39,803	36,319

5. Creditors: Amounts Falling Due Within One Year

	2020	2019
	£	£
Bank loans and overdrafts	-	3,762
Corporation tax	7,464	2,091
Other taxes and social security	11,358	8,823
Other creditors	5,400	5,402
	24,222	20,078

6. Share Capital

	2020	2019
Allotted, Called up and fully paid	1	1

7. General Information

Complete Nursing Services Limited is a private company, limited by shares, incorporated in England & Wales, registered number 03837449 . The registered office is 67 Boulton Lane, Alvaston, Derby, Derbyshire, DE24 0FF.