

COUNTY NURSING LIMITED
Unaudited Financial Statements
For the financial year ended 28 February 2022
Pages for filing with the registrar

COUNTY NURSING LIMITED
UNAUDITED FINANCIAL STATEMENTS
For the financial year ended 28 February 2022

Contents

Company Information	3
Balance Sheet	4
Notes to the Financial Statements	5

COUNTY NURSING LIMITED
COMPANY INFORMATION
For the financial year ended 28 February 2022

DIRECTORS

Mrs J W Burt
Mr K G Burt
Mr J A Hamilton Rose

SECRETARY

Mrs J W Burt

REGISTERED OFFICE

Ground Floor Blackbrook Gate 1
Blackbrook Business Park
Taunton
TA1 2PX
United Kingdom

COMPANY NUMBER

03920474 (England and Wales)

CHARTERED ACCOUNTANTS

Francis Clark LLP
Blackbrook Gate 1
Blackbrook Business Park
Taunton
Somerset TA1 2PX

COUNTY NURSING LIMITED
BALANCE SHEET
As at 28 February 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	3	2,829	3,710
		2,829	3,710
Current assets			
Debtors	4	38,862	47,749
Cash at bank and in hand		326,775	309,262
		365,637	357,011
Creditors			
Amounts falling due within one year	5	(9,529)	(11,813)
		356,108	345,198
Net current assets			
		358,937	348,908
Total assets less current liabilities			
Provision for liabilities		(7)	(142)
		358,930	348,766
Capital and reserves			
Called-up share capital	6	2	2
Profit and loss account		358,928	348,764
		358,930	348,766
Total shareholders' funds			
		358,930	348,766

For the financial year ending 28 February 2022 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Company to obtain an audit of its financial statements for the financial year in accordance with section 476;
- 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; and
- These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and a copy of the Statement of Income and Retained Earnings has not been delivered.

The financial statements of County Nursing Limited (registered number: 03920474) were approved and authorised for issue by the Board of Directors on 13 November 2022. They were signed on its behalf by:

Mrs J W Burt
Director

Mr K G Burt
Director

COUNTY NURSING LIMITED
NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 28 February 2022

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

County Nursing Limited (the Company) is a private company, limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and is registered in England and Wales. The address of the Company's registered office is Ground Floor Blackbrook Gate 1, Blackbrook Business Park, Taunton, TA1 2PX, United Kingdom.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statements are presented in pounds sterling which is the functional currency of the company and rounded to the nearest £.

Turnover

Turnover is stated net of VAT and trade discounts and is recognised when the significant risks and rewards are considered to have been transferred to the buyer. Revenue from services is recognised as they are delivered.

Employee benefits

Defined contribution schemes

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Taxation

Current tax

Current tax is provided at amounts expected to be paid (or recoverable) using the tax rates and laws that have been enacted or substantively enacted at the Balance Sheet date.

Deferred tax

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the Company's financial statements. Deferred tax is provided in full on timing differences which result in an obligation to pay more or less tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on tax rates and laws substantively enacted at the balance sheet date. Deferred tax assets and liabilities are not discounted.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a reducing balance basis over its expected useful life, as follows:

Fixtures and fittings	15 % reducing balance
Office equipment	15 % reducing balance

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

COUNTY NURSING LIMITED
NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 28 February 2022

Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

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.

Financial assets and liabilities are only offset in the Balance Sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets receivable within one year, such as trade debtors and bank balances, are measured at transaction price less any impairment.

Basic financial assets receivable within more than one year are measured at amortised cost less any impairment.

Financial assets are derecognised when and only when the contractual rights to the cash flows from the financial asset expire or are settled, or the Company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or the Company, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Basic financial liabilities

Basic financial liabilities that have no stated interest rate and are payable within one year, such as trade creditors, are measured at transaction price.

Other basic financial liabilities are measured at amortised cost.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

2. Employees

	2022	2021
	Number	Number
Monthly average number of persons employed by the Company during the year, including directors	14	16

COUNTY NURSING LIMITED
NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 28 February 2022

3. Tangible assets

	Fixtures and fittings	Office equipment	Total
	£	£	£
Cost			
At 01 March 2021	1,795	14,082	15,877
At 28 February 2022	1,795	14,082	15,877
Accumulated depreciation			
At 01 March 2021	1,328	10,839	12,167
Charge for the financial year	70	811	881
At 28 February 2022	1,398	11,650	13,048
Net book value			
At 28 February 2022	397	2,432	2,829
At 28 February 2021	467	3,243	3,710

4. Debtors

	2022	2021
	£	£
Trade debtors	35,387	43,986
Other debtors	3,475	3,763
	38,862	47,749

5. Creditors: amounts falling due within one year

	2022	2021
	£	£
Corporation tax	2,699	3,813
Other taxation and social security	1,512	2,698
Other creditors	5,318	5,302
	9,529	11,813

6. Called-up share capital

	2022	2021
	£	£
Allotted, called-up and fully-paid		
2 Ordinary shares of £ 1.00 each	2	2

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules

COUNTY NURSING LIMITED
NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 28 February 2022

relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.