

**County Nursing Limited**  
**Annual Report and Unaudited Financial Statements**  
**Year Ended 28 February 2021**

**Registration number: 03920474**

# County Nursing Limited

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# County Nursing Limited

## Company Information

**Directors** Mr K G Burt  
Mrs J W Burt  
Mr J Hamilton-Rose

**Company secretary** Mrs J W Burt

**Registered office** Ground Floor Blackbrook Gate 1  
Blackbrook Business Park  
Taunton  
Somerset  
TA1 2PX

**Accountants** Francis Clark LLP  
Ground Floor  
Blackbrook Gate 1  
Blackbrook Business Park  
Taunton  
Somerset  
TA1 2PX

# County Nursing Limited

## Balance Sheet

28 February 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	3,710	3,701
<b>Current assets</b>			
Debtors	<u>5</u>	47,749	60,072
Cash at bank and in hand		309,262	312,246
		357,011	372,318
<b>Creditors:</b> Amounts falling due within one year	<u>6</u>	(11,813)	(18,210)
<b>Net current assets</b>		345,198	354,108
<b>Total assets less current liabilities</b>		348,908	357,809
<b>Provisions for liabilities</b>		(142)	(50)
<b>Net assets</b>		348,766	357,759
<b>Capital and reserves</b>			
Called up share capital	<u>7</u>	2	2
Profit and loss account		348,764	357,757
Shareholders' funds		348,766	357,759

# County Nursing Limited

## Balance Sheet

28 February 2021

For the financial year ending 28 February 2021 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 accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 6 November 2021 and signed on its behalf by:

.....  
Mr K G Burt  
Director

.....  
Mrs J W Burt  
Director

Company Registration Number: 03920474

# County Nursing Limited

## Notes to the Unaudited Financial Statements

Year Ended 28 February 2021

### 1 General information

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:

Ground Floor Blackbrook Gate 1  
Blackbrook Business Park  
Taunton  
Somerset  
TA1 2PX

The principal place of business is:

Hestercombe House  
Hestercombe  
Cheddon Fitzpaine  
Taunton  
Somerset  
TA2 8LQ

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' including Section 1A and the Companies Act 2006.

#### Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the provision of services in the ordinary course of the company's activities. Turnover is shown net of returns, rebates and discounts.

The company recognises revenue when the service has been provided.

#### Government grants

Grants receivable are accounted for using the accrual model. Grants relating to revenue are credited to the profit and loss account on a straight line basis over the relevant period in which the related costs are incurred. Grants which are for the purpose of giving immediate financial support to the entity, with no future related costs, are recognised as income in the period in which they become receivable.

# County Nursing Limited

## Notes to the Unaudited Financial Statements

### Year Ended 28 February 2021

#### Tax

Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current corporation tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised on all timing differences at the balance sheet date unless indicated below. Timing differences are differences between taxable profits and the results as stated in the profit and loss account and other comprehensive income. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

The carrying amount of deferred tax assets are reviewed at each reporting date and a valuation allowance is set up against deferred tax assets so that the net carrying amount equals the highest amount that is more likely than not to be recovered based on current or future taxable profit.

#### Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Furniture & Fixtures	15% Reducing Balance
Office Equipment	25% Reducing Balance

# County Nursing Limited

## Notes to the Unaudited Financial Statements

### Year Ended 28 February 2021

#### **Defined contribution pension obligation**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **Financial instruments**

##### ***Classification***

The company holds the following financial instruments:

- Short term trade and other debtors and creditors; and
- Cash and bank balances.

All financial instruments are classified as basic.

##### ***Recognition and measurement***

The company has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the company's obligations are discharged, expire or are cancelled.

Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

### **3 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 16 (2020 - 22).



# County Nursing Limited

## Notes to the Unaudited Financial Statements

Year Ended 28 February 2021

### 4 Tangible assets

	<b>Furniture, fittings and equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>		
At 1 March 2020	14,703	14,703
Additions	1,174	1,174
At 28 February 2021	15,877	15,877
<b>Depreciation</b>		
At 1 March 2020	11,002	11,002
Charge for the year	1,165	1,165
At 28 February 2021	12,167	12,167
<b>Carrying amount</b>		
At 28 February 2021	3,710	3,710
At 29 February 2020	3,701	3,701

### 5 Debtors

	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	43,986	57,041
Other debtors	3,763	3,031
	47,749	60,072

### 6 Creditors

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

	<b>2021 £</b>	<b>2020 £</b>
<b>Due within one year</b>		
Social security and other taxes	2,698	1,289
Other creditors	5,302	4,381
Corporation tax	3,813	12,540
	11,813	18,210

# County Nursing Limited

## Notes to the Unaudited Financial Statements

Year Ended 28 February 2021

### 7 Share capital

#### Allotted, called up and fully paid shares

	No.	2021 £	No.	2020 £
Ordinary shares of £1 each	2	2	2	2

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.