

REGISTERED NUMBER: SC416484 (Scotland)

COMPLETE COMMUNITY CARE SCOTLAND LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2019

The Accountancy Solution Company Limited
Chartered Certified Accountants
47A Prideaux Road
Eastbourne
East Sussex
BN21 2NB

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FOR THE YEAR ENDED 28 FEBRUARY 2019**

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COMPLETE COMMUNITY CARE SCOTLAND LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 28 FEBRUARY 2019**

DIRECTOR: Mr S Pollock

SECRETARY: Mr S Pollock

REGISTERED OFFICE: Unit 6 Hydepark Business Centre
60 Mollinsburn Street
Glasgow
G21 4SF

REGISTERED NUMBER: SC416484 (Scotland)

ACCOUNTANTS: The Accountancy Solution Company Limited
Chartered Certified Accountants
47A Prideaux Road
Eastbourne
East Sussex
BN21 2NB

COMPLETE COMMUNITY CARE SCOTLAND LIMITED (REGISTERED NUMBER: SC416484)

**BALANCE SHEET
28 FEBRUARY 2019**

	Notes	2019 £	2018 £
FIXED ASSETS			
Intangible assets	4	1,995	2,660
Tangible assets	5	<u>4,805</u>	<u>4,597</u>
		<u>6,800</u>	<u>7,257</u>
CURRENT ASSETS			
Stocks		15,000	15,000
Debtors	6	6,565	6,869
Cash at bank		<u>39,217</u>	<u>15,821</u>
		60,782	37,690
CREDITORS			
Amounts falling due within one year	7	<u>(31,944)</u>	<u>(13,770)</u>
NET CURRENT ASSETS		<u>28,838</u>	<u>23,920</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>35,638</u>	<u>31,177</u>
CAPITAL AND RESERVES			
Called up share capital	8	2	2
Retained earnings		<u>35,636</u>	<u>31,175</u>
SHAREHOLDERS' FUNDS		<u>35,638</u>	<u>31,177</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

BALANCE SHEET - continued
28 FEBRUARY 2019

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and loss account has not been delivered.

The financial statements were approved by the director on 20 August 2019 and were signed by:

Mr S Pollock - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2019**

1. STATUTORY INFORMATION

Complete Community Care Scotland Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of nil years.

Franchise fee

The initial payment for the Franchise fee has been capitalised and amortised over 10 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2019**

2. ACCOUNTING POLICIES - continued

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2018 - 3) .

4. INTANGIBLE FIXED ASSETS

	Patents and licences £
COST	
At 1 March 2018	
and 28 February 2019	<u>6,650</u>
AMORTISATION	
At 1 March 2018	3,990
Amortisation for year	<u>665</u>
At 28 February 2019	<u>4,655</u>
NET BOOK VALUE	
At 28 February 2019	<u>1,995</u>
At 28 February 2018	<u>2,660</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2019

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 March 2018	10,051	1,838	11,889
Additions	-	1,253	1,253
At 28 February 2019	<u>10,051</u>	<u>3,091</u>	<u>13,142</u>
DEPRECIATION			
At 1 March 2018	5,873	1,419	7,292
Charge for year	627	418	1,045
At 28 February 2019	<u>6,500</u>	<u>1,837</u>	<u>8,337</u>
NET BOOK VALUE			
At 28 February 2019	<u>3,551</u>	<u>1,254</u>	<u>4,805</u>
At 28 February 2018	<u>4,178</u>	<u>419</u>	<u>4,597</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other debtors	<u>6,565</u>	<u>6,869</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Taxation and social security	14,975	12,022
Other creditors	<u>16,969</u>	<u>1,748</u>
	<u>31,944</u>	<u>13,770</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2019 £	2018 £
2	Ordinary	£2	<u>2</u>	<u>2</u>

9. ULTIMATE CONTROLLING PARTY

The controlling party is Mr S Pollock and Mrs K Pollock.

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.