REGISTERED NUMBER: 06974521 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD

31ST JULY 2023 TO 28TH JULY 2024

FOR

COMPLETE CARE PLUS SERVICES LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 31ST JULY 2023 TO 28TH JULY 2024

	Page
Company Information	1
Statement of Financial Position	2
Notes to the Financial Statements	3

COMPLETE CARE PLUS SERVICES LIMITED

COMPANY INFORMATION
FOR THE PERIOD 31ST JULY 2023 TO 28TH JULY 2024

DIRECTOR:	Mrs G Knight
REGISTERED OFFICE:	Beech Croft Upperton Brightwell Baldwin Watlington Oxfordshire OX49 5NY
REGISTERED NUMBER:	06974521 (England and Wales)
ACCOUNTANTS:	Howards Limited Chartered Certified Accountants Newport House Newport Road Stafford Staffordshire ST16 1DA

COMPLETE CARE PLUS SERVICES LIMITED (REGISTERED NUMBER: 06974521)

STATEMENT OF FINANCIAL POSITION
28TH JULY 2024

	Notes	2024		2023	
			£	£	£
FIXED ASSETS					
Tangible assets	5		**11,744**		5,196
CURRENT ASSETS					
Debtors	6	**272,305**		361,399	
Prepayments and accrued income		**73,347**		148,663	
Cash at bank		**100,360**		48,487	
		446,012		558,549	
CREDITORS					
Amounts falling due within one year	7	**253,538**		187,673	
NET CURRENT ASSETS			**192,474**		370,876
TOTAL ASSETS LESS CURRENT LIABILITIES			**204,218**		376,072
CREDITORS					
Amounts falling due after more than one year	8		**(122,040)**		(175,737)
ACCRUALS AND DEFERRED INCOME			**(10,217)**		(174,238)
NET ASSETS			**71,961**		26,097
CAPITAL AND RESERVES					
Called up share capital	10		**2**		2
Retained earnings			**71,959**		26,095
SHAREHOLDERS' FUNDS			**71,961**		26,097

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 28th July 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 28th July 2024 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 23rd October 2025 and were signed by:

Mrs G Knight - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 31ST JULY 2023 TO 28TH JULY 2024

1. STATUTORY INFORMATION

Complete Care Plus Services Limited is a private company, limited by shares, registered in England and Wales.The company's registered number is 06974521 and the registered office address is Beech Croft Upperton, Brightwell Baldwin, Watlington, Oxfordshire, OX49 5NY.

The principal activity during the year was that of physical well-being and rehabilitation activities.

2. 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 the provisions of Section 1A "Small Entities" and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling (£). The functional currency of the company is sterling (£).

Related party exemption
The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Significant judgements and estimates
In determining and applying accounting policies, judgement is often required in respect of items where the choice of specific policy, accounting estimate or assumption to be followed could materially affect the reported results or net asset position of the company; it may later be determined that a different choice would have been more appropriate. Management considers that certain accounting estimates and assumptions relating to revenue, taxation, tangible fixed assets, provisions and contingent liabilities and accruals are its critical accounting estimates.

Revenue recognition
Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered, stated net of discounts and VAT.

The company recognises revenue when the amount of revenue can be measured reliably, when it is probable that future economic benefits will flow to the entity and when the services have been rendered in full.

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

On disposal, the difference between the net disposal proceeds and the carrying amount of the item sold is recognised in profit or loss, and included in other operating income.

continued...

3. ACCOUNTING POLICIES - continued

Financial instruments
The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Taxation
Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, 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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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 period 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.

No deferred tax recognised.

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.

Events after the reporting period
There have been no material events after the reporting date that require adjustment or disclosure in the financial statements.

continued...

3. **ACCOUNTING POLICIES - continued**

Employee benefits
The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the, company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Trade receivables
Trade receivables are initially recognised at fair value and are subsequently measured at amortised cost less any provision for bad and doubtful debts.

Trade payables
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of Business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or Less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction Price and subsequently measured at amortised cost using the effective interest method.

Dividends
Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at various board meetings throughout the year.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 2 (2023 - 3) .

5. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 31st July 2023	**1,345**	**22,616**	**23,961**
Additions	**8,862**	**4,822**	**13,684**
At 28th July 2024	**10,207**	**27,438**	**37,645**
DEPRECIATION			
At 31st July 2023	**1,126**	**17,639**	**18,765**
Charge for period	**1,804**	**5,332**	**7,136**
At 28th July 2024	**2,930**	**22,971**	**25,901**
NET BOOK VALUE			
At 28th July 2024	**7,277**	**4,467**	**11,744**
At 30th July 2023	219	4,977	5,196

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade debtors	**63,151**	84,264
Other debtors	**209,154**	277,135
	272,305	361,399

continued...

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts	**109,525**	50,181
Taxation and social security	**144,013**	136,984
Other creditors	**-**	508
	253,538	187,673

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans	**122,040**	175,737

9. SECURED DEBTS

The following secured debts are included within creditors:

	2024	2023
	£	£
Funding circle	**110,466**	130,700

The loans are secured by personal guarantees given by the shareholders.

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2024 £	2023 £
2	Oridinary	£1	**2**	2

11. GOING CONCERN

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

The directors of the company have reported a health profit for the year. The company continues to be cash generative and continues to meet its obligations as they fall due.

12. OTHER FINANCIAL COMMITMENTS

The company had lease commitments at the year end of £21,168 (2023 : £21,168).
Lease commitments are for a period of 3 years in total.

13. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the period ended 28th July 2024 and the year ended 30th July 2023:

	2024	2023
	£	£
Mrs G Knight and Mr D J Knight		
Balance outstanding at start of period	**277,135**	69,721
Amounts advanced	**432,151**	436,018
Amounts repaid	**(500,133)**	(228,604)
Amounts written off	**-**	-
Amounts waived	**-**	-
Balance outstanding at end of period	**209,153**	277,135

continued...

13. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES - continued**

During the year, the directors were advanced £209,153.70. The loan was unsecured, repayable on demand, and interest was charged at 2.25% per annum. The amount was fully repaid within nine months of the year-end.

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.