Registration number: 12820038

Nestorovska Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 31 August 2022

Gold Accountants Limited
24 Southfield
Polegate
East Sussex
BN26 5LX

Nestorovska Limited

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Nestorovska Limited

Company Information

Director	Mrs E Nestorovska
Registered office	24 Southfield Polegate East Sussex BN26 5LX
Accountants	Gold Accountants Limited 24 Southfield Polegate East Sussex BN26 5LX

Nestorovska Limited

Director's Report for the Year Ended 31 August 2022

The director presents her report and the financial statements for the year ended 31 August 2022.

Director of the company

The director who held office during the year was as follows:

Mrs E Nestorovska

Principal activity

The principal activity of the company is nursing support services

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the director on 26 May 2023

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Mrs E Nestorovska

Director

Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of Nestorovska Limited for the Year Ended 31 August 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Nestorovska Limited for the year ended 31 August 2022 as set out on pages 4 to 12 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Nestorovska Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Nestorovska Limited and state those matters that we have agreed to state to the Board of Directors of Nestorovska Limited, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Nestorovska Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Nestorovska Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Nestorovska Limited. You consider that Nestorovska Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Nestorovska Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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Gold Accountants Limited

24 Southfield

Polegate

East Sussex

BN26 5LX

26 May 2023

Nestorovska Limited

Profit and Loss Account for the Year Ended 31 August 2022

	Note	2022 £	2021 £
Turnover		11,165	38,317
Gross profit		11,165	38,317
Administrative expenses		(11,437)	(7,497)
Operating (loss)/profit		(272)	30,820
(Loss)/profit before tax		(272)	30,820
Tax on (loss)/profit		-	(5,845)
(Loss)/profit for the financial year		(272)	24,975

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

Nestorovska Limited

Statement of Comprehensive Income for the Year Ended 31 August 2022

	2022 £	2021 £
(Loss)/profit for the year	(272)	24,975
Total comprehensive income for the year	(272)	24,975

The notes on pages 8 to 12 form an integral part of these financial statements.

Nestorovska Limited

(Registration number: 12820038)
Balance Sheet as at 31 August 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	4	42	56
Current assets			
Debtors	5	(938)	696
Cash at bank and in hand		8,143	12,078
		7,205	12,774
Creditors: Amounts falling due within one year	6	(2,534)	(5,845)
Net current assets		4,671	6,929
Net assets		4,713	6,985
Capital and reserves			
Called up share capital	7	10	10
Retained earnings		4,703	6,975
Shareholders' funds		4,713	6,985

For the financial year ending 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's 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 director acknowledges her 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 in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the director on 26 May 2023

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Mrs E Nestorovska

Director

Nestorovska Limited

Statement of Changes in Equity for the Year Ended 31 August 2022

	Share capital £	Retained earnings £	Total £
At 1 September 2021	10	6,975	6,985
Loss for the year	-	(272)	(272)
Dividends	-	(2,000)	(2,000)
At 31 August 2022	10	4,703	4,713

	Share capital £	Retained earnings £	Total £
Profit for the year	-	24,975	24,975
Dividends	-	(18,000)	(18,000)
New share capital subscribed	10	-	10
At 31 August 2021	10	6,975	6,985

The notes on pages 8 to 12 form an integral part of these financial statements.

1 General information

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

The address of its registered office is:
24 Southfield
Polegate
East Sussex
BN26 5LX
United Kingdom

These financial statements were authorised for issue by the director on 26 May 2023.

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 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

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.

Going concern

The financial statements have been prepared on a going concern basis.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.
The company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises 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 income 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.

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
Computer equipment	25% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.
Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.
Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 1 (2021 - 1).

4 Tangible assets

	Other tangible assets £	Total £
Cost or valuation		
At 1 September 2021	70	70
At 31 August 2022	70	70
Depreciation		
At 1 September 2021	14	14
Charge for the year	14	14
At 31 August 2022	28	28
Carrying amount		
At 31 August 2022	42	42
At 31 August 2021	56	56

5 Debtors

	2022 £	2021 £
Current		
Trade debtors	403	455
Other debtors	(1,341)	241
	(938)	696

6 Creditors

Creditors: amounts falling due within one year

	2022 £	2021 £
Due within one year		
Taxation and social security	-	5,845
Accruals and deferred income	2,534	-
	2,534	5,845

7 Share capital

Allotted, called up and fully paid shares

	2022		2021	
	No.	£	No.	£
Ordinary A of £0.01 each	250	3	250	3
Ordinary B of £0.01 each	250	3	250	3
Ordinary C of £0.01 each	250	3	250	3
Ordinary D of £0.01 each	250	3	250	3
	1,000	10	1,000	10

8 Dividends

Final dividends paid

	2022	2021
	£	£
Final dividend of £8.00 (2021 - £72.00) per each Ordinary A	2,000	18,000

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.