Registered Number SC366240

TUS NUA CARE SERVICES LTD

Abbreviated Accounts

31 August 2016

TUS NUA CARE SERVICES LTD **Registered Number SC366240**

Abbreviated Balance Sheet as at 31 August 2016

	Notes	*2016*	*2015*
		£	£
Fixed assets			
Tangible assets	2	9,886	10,141
		9,886	10,141
Current assets			
Debtors		14,912	1,191
Cash at bank and in hand		512	780
		15,424	1,971
Creditors: amounts falling due within one year		(32,359)	(40,973)
Net current assets (liabilities)		(16,935)	(39,002)
Total assets less current liabilities		(7,049)	(28,861)
Provisions for liabilities		(627)	-
Total net assets (liabilities)		(7,676)	(28,861)
Capital and reserves			
Called up share capital	3	100	1
Profit and loss account		(7,776)	(28,862)
Shareholders' funds		(7,676)	(28,861)

- For the year ending 31 August 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 22 May 2017

And signed on their behalf by:
Lynda Reid, Director
David Reid, Director

Notes to the Abbreviated Accounts for the period ended 31 August 2016

1 **Accounting Policies**

Basis of measurement and preparation of accounts
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have bee applied consistently (except as otherwise stated).

Turnover policy
Revenue comprises the fair value of the sale of goods and services provided, net of value-added tax, rebates and discounts. Revenue is recognised as follows:

Sale of goods are recognised when the company has delivered products to the customer, the customer has accepted the products and collectability of the related receivables is fairly assured.

Tangible assets depreciation policy
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold land & buildings: between nil & 99.9% reducing balance
Fixtures & fittings: 100% reducing balance
Motor vehicles: 50% reducing balance
Office equipment: 33.33% reducing balance

Other accounting policies
Going Concern,

The company relies on the financial support of its directors who has provided loans to the company in the period. The director considers it appropriate to prepare the financial statements on a going concern basis.

Deferred tax:

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Financial Instruments,

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Tangible fixed assets

	£
Cost	
At 1 September 2015	79,143
Additions	2,624
Disposals	-
Revaluations	-
Transfers	-
At 31 August 2016	81,767
Depreciation	
At 1 September 2015	69,002
Charge for the year	2,879
On disposals	-
At 31 August 2016	71,881
Net book values	
At 31 August 2016	9,886
At 31 August 2015	10,141

3 Called Up Share Capital

Allotted, called up and fully paid:

	2016	*2015*
	£	£
100 Ordinary shares of £1 each (1 shares for 2015)	100	1

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