REGISTERED NUMBER: 03257137 (England and Wales)

Unaudited Financial Statements

for the Year Ended 31 December 2022

for

Blue Star Commercial Gardens Limited

Contents of the Financial Statements
for the Year Ended 31 December 2022

Blue Star Commercial Gardens Limited

Company Information
for the Year Ended 31 December 2022

DIRECTOR:	S Barker
REGISTERED OFFICE:	Suite 15 The Enterprise Centre, Coxbridge Business Park, Farnham, Surrey, Surrey GU10 5EH
REGISTERED NUMBER:	03257137 (England and Wales)
ACCOUNTANTS:	Gilroy & Brookes Accountants Ltd Suite 15 The Enterprise Centre Coxbridge Business Park Farnham Surrey GU10 5EH

Balance Sheet
31 December 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	4	14,456	17,003
CURRENT ASSETS			
Debtors	5	9,992	18,373
Cash at bank		12,189	17,025
		22,181	35,398
CREDITORS			
Amounts falling due within one year	6	(15,913)	(14,746)
NET CURRENT ASSETS		6,268	20,652
TOTAL ASSETS LESS CURRENT LIABILITIES		20,724	37,655
CREDITORS			
Amounts falling due after more than one year	7	(35,623)	(45,623)
NET LIABILITIES		(14,899)	(7,968)
CAPITAL AND RESERVES			
Called up share capital	8	100	100
Retained earnings		(14,999)	(8,068)
SHAREHOLDERS' FUNDS		(14,899)	(7,968)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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
(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 notes form part of these financial statements

continued...

Balance Sheet - continued
31 December 2022

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 director and authorised for issue on 27 September 2023 and were signed by:

S Barker - Director

1. **STATUTORY INFORMATION**

Blue Star Commercial Gardens Limited is a private company, limited by shares , registered in England and Wales. 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.

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

TAXATION
Taxation for the year 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 balance sheet date.

DEFERRED TAX
Deferred tax asset is not recognised as it is not probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits

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 6 (2021 - 6) .

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Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 January 2022	21,701	2,901	39,325	4,999	68,926
Additions	3,409	-	-	338	3,747
At 31 December 2022	25,110	2,901	39,325	5,337	72,673
DEPRECIATION					
At 1 January 2022	15,515	1,352	31,857	3,199	51,923
Charge for year	3,198	516	1,867	713	6,294
At 31 December 2022	18,713	1,868	33,724	3,912	58,217
NET BOOK VALUE					
At 31 December 2022	6,397	1,033	5,601	1,425	14,456
At 31 December 2021	6,186	1,549	7,468	1,800	17,003

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

	2022 £	2021 £
Trade debtors	4,897	13,730
Corporation Tax Recoverable	-	4,643
Directors' current accounts	5,095	-
	9,992	18,373

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

	2022 £	2021 £
Trade creditors	608	240
PAYE/NI liability	5,161	2,923
VAT	9,903	10,739
Credit card	100	94
Accruals and deferred income	141	750
	15,913	14,746

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022 £	2021 £
BBL Loan	35,623	45,623

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8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022 £	2021 £
45	Ordinary A	£1	45	45
40	Ordinary B	£1	40	40
15	Treasury	£1	15	15
			100	100

9. GOING CONCERN

The director has confirmed that he will continue to give financial support to the company until such time as its position improves.In addition, the director has confirmed that he will not recall his loan within 12 months. The director considers that it is appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would result if the financial support was withdrawn.