

**BLUE STAR CARE LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**BLUE STAR CARE LTD**  
**UNAUDITED ACCOUNTS**  
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**BLUE STAR CARE LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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<b>Directors</b>	Shantha Carmel Mary Jose Parakkadan Poulo George Thomas
<b>Company Number</b>	13266588 (England and Wales)
<b>Registered Office</b>	6 ST DAVIDS CLOSE STEVENAGE HERTFORDSHIRE SG1 4UZ ENGLAND
<b>Accountants</b>	Red Parrot Accounting Ltd Red Parrot Accounting, Pentax House, South Hill Avenue South Harrow, London, Middlesex England HA2 0DU

**BLUE STAR CARE LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	910,830	929,095
<b>Current assets</b>			
Debtors		54,090	31,130
Cash at bank and in hand		41,889	71,150
		<u>95,979</u>	<u>102,280</u>
<b>Creditors: amounts falling due within one year</b>		<u>(365,210)</u>	<u>(403,384)</u>
<b>Net current liabilities</b>		<u>(269,231)</u>	<u>(301,104)</u>
<b>Total assets less current liabilities</b>		641,599	627,991
<b>Creditors: amounts falling due after more than one year</b>		(585,516)	(609,666)
<b>Provisions for liabilities</b>			
Deferred tax		(1,223)	(117)
Other provisions		(12,442)	-
		<u>(13,665)</u>	<u>(117)</u>
<b>Net assets</b>		<u>42,418</u>	<u>18,208</u>
<b>Capital and reserves</b>			
Called up share capital		300	300
Profit and loss account		42,118	17,908
<b>Shareholders' funds</b>		<u>42,418</u>	<u>18,208</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit 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.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 26 December 2023 and were signed on its behalf by

Jose Parakkadan Poulo  
Director

Company Registration No. 13266588

**BLUE STAR CARE LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Statutory information**

BLUE STAR CARE LTD is a private company, limited by shares, registered in England and Wales, registration number 13266588. The registered office is 6 ST DAVIDS CLOSE, STEVENAGE, HERTFORDSHIRE, SG1 4UZ, ENGLAND.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Going concern***

The financial statements have been prepared on a going concern basis as support has been arranged from the shareholders to enable the company to pay its debts as they fall due.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Motor vehicles	4 Years (25% SLM)
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***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

***Government grants***

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

**BLUE STAR CARE LTD**  
**NOTES TO THE ACCOUNTS**  
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***Financial instruments***

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

***Loan***

The company obtained a loan from Unity Trust Bank totaling £612,500.00 in 2021, secured by a floating charge that encompasses all the assets and undertakings of the company. As of the current date, the outstanding balance on the loan is £596,392.84. Notably, £11,074.83 of this amount is classified as a short-term loan.

**4 Tangible fixed assets**

	<b>Total £</b>
<b>Cost or valuation</b>	
At 1 April 2022	931,303
Additions	8,035
Disposals	(26,500)
At 31 March 2023	<u>912,838</u>
<b>Depreciation</b>	
At 1 April 2022	2,208
Charge for the year	2,008
On disposals	(2,208)
At 31 March 2023	<u>2,008</u>
<b>Net book value</b>	
At 31 March 2023	<u><u>910,830</u></u>
At 31 March 2022	<u><u>929,095</u></u>

**5 Average number of employees**

During the year the average number of employees was 15 (2022: 15).

