

ASTRACARE (UK) LIMITED

Unaudited Financial Statements

Period of accounts

Start date: 01 April 2018

End date: 31 March 2019

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Directors	Mr L M Venkatasami Mrs L D Venkatasami
Registered Number	04297366
Registered Office	23 The Street Weeley Clacton On Sea CO16 9JF
Accountants	Business Accounting Services (Essex) Ltd 6 BARNCROFT CLOSE, HIGHWOODS Colchester CO4 9SF

ASTRACARE (UK) LIMITED
Directors' Report
For the year ended 31 March 2019

The directors present their annual report and the financial statements for the year ended 31 March 2019.

Principal activities

Principal activity of the company during the financial year was of Change of use to over 55 Residential Home.

Directors

The directors who served the company throughout the year were as follows:

Mr L M Venkatasami

Mrs L D Venkatasami

Statement of Directors' responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period. In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions

Each director who held office at the date of approval of this report confirms that: so far as the director is aware, there is no relevant audit information needed by the company's auditor in connection with preparing their report of which the company's auditor is unaware; and the director has taken all the steps that they ought to have taken as a director in order to be aware of any relevant audit information and to establish that the company's auditor is aware of that information .

This report was approved by the board and signed on its behalf.

Mr L M Venkatasami
Director

Date approved: 03 December 2019

ASTRACARE (UK) LIMITED
Accountants' Report
For the year ended 31 March 2019

Report to the directors on the preparation of the unaudited statutory accounts of ASTRACARE (UK) Limited for the year ended 31 March 2019

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of ASTRACARE (UK) Limited for the year ended 31 March 2019 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at

<http://rulebook.accaglobal.com/>

This report is made solely to the Board of Directors of ASTRACARE (UK) Limited, as a body, in accordance with the terms of our engagement letter dated 03 December 2019. Our work has been undertaken solely to prepare for your approval the accounts of ASTRACARE (UK) Limited and state those matters that we have agreed to state to the Board of Directors of ASTRACARE (UK) Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than ASTRACARE (UK) Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that ASTRACARE (UK) 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 profit of ASTRACARE (UK) Limited. You consider that ASTRACARE (UK) 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 ASTRACARE (UK) 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 31 March 2019

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Business Accounting Services (Essex) Ltd

6 BARNCROFT CLOSE,

HIGHWOODS

Colchester

CO4 9SF

03 December 2019

ASTRACARE (UK) LIMITED
Statement of Financial Position
As at 31 March 2019

	Notes	2019 £	2018 £
Fixed assets			
Tangible fixed assets	2	757,226	401,838
		757,226	401,838
Current assets			
Debtors	3	1,532,620	2,094,709
Cash at bank and in hand		7,371	7,016
		1,539,991	2,101,725
Creditors: amount falling due within one year	4	(147,295)	(175,651)
		1,392,696	1,926,074
Net current assets			
		2,149,922	2,327,912
Total assets less current liabilities			
Creditors: amount falling due after more than one year	5	(3,650)	(24,285)
		2,146,272	2,303,627
Net assets			
Capital and reserves			
Called up share capital		2	2
Profit and loss account		2,146,270	2,303,625
		2,146,272	2,303,627

Shareholders funds

For the year ended 31 March 2019 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Directors' Responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts

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 Part 15 of the Companies Act 2006. In accordance with section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

Signed on behalf of the board of directors

Mr L M Venkatasami
Director

Date approved by the board: 03 December 2019

ASTRACARE (UK) LIMITED
Statement of Changes In Equity
For the year ended 31 March 2019

	Equity share capital	Retained Earnings	Total
	£	£	£
At 01 April 2017	2	2,362,803	2,362,805
Profit for the year		(59,178)	(59,178)
Total comprehensive income for the year	-	(59,178)	(59,178)
Total investments by and distributions to owners	-	-	-
At 31 March 2018 (as restated)	2	2,303,625	2,303,627
At 01 April 2018	2	2,303,625	2,303,627
Profit for the year		(157,355)	(157,355)
Total comprehensive income for the year	-	(157,355)	(157,355)
Total investments by and distributions to owners	-	-	-
At 31 March 2019	2	2,146,270	2,146,272

ASTRACARE (UK) LIMITED
Notes to the Financial Statements
For the year ended 31 March 2019

General Information

ASTRACARE (UK) Limited is a private company, limited by shares, registered in England and Wales, registration number 04297366, registration address 23 The Street, Weeley, Clacton On Sea, CO16 9JF.

The presentation currency is £ sterling

1. Accounting Policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Factored debts

The company includes factored debts within trade debtors since most of the risks and rewards of ownership of the factored debts have not passed to the factors. A corresponding liability is included in liabilities in respect of the proceeds received from the factor.

2. Tangible fixed assets

Cost	Land and Buildings	Motor Vehicles	Computer Equipment	Total
	£	£	£	£
At 01 April 2018	401,839	31,834	79,987	513,660
Additions	355,388	-	-	355,388
Disposals	-	-	-	-
At 31 March 2019	757,227	31,834	79,987	869,048
Depreciation				
At 01 April 2018	-	31,835	79,987	111,822
Charge for year	-	-	-	-
On disposals	-	-	-	-
At 31 March 2019	-	31,835	79,987	111,822
Net book values				
Closing balance as at 31 March 2019	757,227	(1)	-	757,226
Opening balance as at 01 April 2018	401,839	(1)	-	401,838

3. Debtors: amounts falling due within one year

	2019	2018
	£	£
Rivenhall Loan Account	680,748	538,748
MVS Ltd Loan	851,872	1,555,961
	1,532,620	2,094,709

4. Creditors: amount falling due within one year

	2019	2018
	£	£
PAYE & Social Security	3,481	3,646
Other Creditors	(1)	(1)
Directors' Current Accounts	143,815	172,006
	147,295	175,651

5. Creditors: amount falling due after more than one year

	2019	2018
	£	£
Accrued Expenses	3,650	2,400
Other Creditors	0	21,885
	3,650	24,285

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.