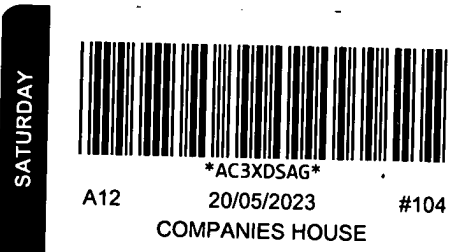


Report of the Director and
Unaudited Financial Statements for the Period 20 May 2021 to 31 May 2022
for
Care First Group Limited

Amending accounts



Care First Group Limited

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for the Period 20 May 2021 to 31 May 2022

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Care First Group Limited
Company Information
for the Period 20 May 2021 to 31 May 2022

DIRECTOR:

M Verma

REGISTERED OFFICE:

361 Moseley Road
Birmingham
West Midlands
B12 9DE

REGISTERED NUMBER:

13410772 (England and Wales)

ACCOUNTANTS:

Concept Accountancy Services Ltd
1 Market Square
High Street
Cradley Heath
West Midlands
B64 5HH

Care First Group Limited
Report of the Director
for the Period 20 May 2021 to 31 May 2022

The director presents his report with the financial statements of the company for the period 20 May 2021 to 31 May 2022.

INCORPORATION

The company was incorporated on 20 May 2021.

PRINCIPAL ACTIVITY

The principal activity of the company in the period under review was that of the investment in shares of subsidiary companies. The company has not carried out any other trade during the year.

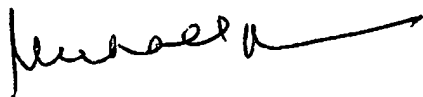
DIRECTOR

M Verma was appointed as a director on 20 May 2021 and held office during the whole of the period from then to the date of this report.

The director, being eligible, offers himself for election at the forthcoming first Annual General Meeting.

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

ON BEHALF OF THE BOARD:



M Verma - Director

9 May 2023

Care First Group Limited

Income Statement
for the Period 20 May 2021 to 31 May 2022

	£
TURNOVER	-
	<hr/>
OPERATING PROFIT and PROFIT BEFORE TAXATION	-
Tax on profit	-
	<hr/>
PROFIT FOR THE FINANCIAL PERIOD	-
	<hr/> <hr/>

The notes form part of these financial statements

Care First Group Limited (Registered number: 13410772)

Balance Sheet
31 May 2022

	Notes	£	£
FIXED ASSETS			
Investments	4		200
CURRENT ASSETS			
Debtors	5	200	
NET CURRENT ASSETS			200
TOTAL ASSETS LESS CURRENT LIABILITIES			400
CAPITAL AND RESERVES			
Called up share capital	7		400
SHAREHOLDERS' FUNDS			400

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

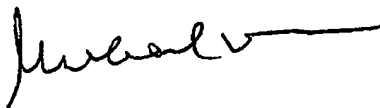
The members have not required the company to obtain an audit of its financial statements for the period ended 31 May 2022 in accordance with Section 476 of the Companies Act 2006.

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 financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the director and authorised for issue on 9 May 2023 and were signed by:



M Verma - Director

The notes form part of these financial statements

Care First Group Limited

Statement of Changes in Equity
for the Period 20 May 2021 to 31 May 2022

	Called up share capital £	Retained earnings £	Total equity £
Changes in equity			
Issue of share capital	400	-	400
Balance at 31 May 2022	400	-	400

The notes form part of these financial statements

Care First Group Limited

Notes to the Financial Statements **for the Period 20 May 2021 to 31 May 2022**

1. STATUTORY INFORMATION

Care First Group 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Taxation

Taxation for the period 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 is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 1.

Care First Group Limited

Notes to the Financial Statements - continued
for the Period 20 May 2021 to 31 May 2022

4. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 20 May 2021 and 31 May 2022	200
NET BOOK VALUE	
At 31 May 2022	200
At 19 May 2021	200

The company's investments at the Balance Sheet date in the share capital of companies include the following:

Associated companies

Care First (UK) Limited

Registered office: 361 Moseley Road, Birmingham, B12 9DE
Nature of business: Care home.

Class of shares:	%
Ordinary £1	holding 100.00

Care First (Smethwick) Ltd

Registered office: 361 Moseley Road, Birmingham, B12 9DE
Nature of business: Care home.

Class of shares:	%
Ordinary £1	holding 100.00

Fixed asset investments relate to the investment at cost in its subsidiary companies, Care First (UK) Limited in the sum of £100 and Care First (Smethwick) Ltd in the sum of £100.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Unpaid share capital	£ 200
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6. SECURED DEBTS

Barclays Security Trustee Limited hold a Debenture and Cross Guarantee, dated the 27th April 2022.

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
400	Ordinary	£1	400

Care First Group Limited

Notes to the Financial Statements - continued
for the Period 20 May 2021 to 31 May 2022

7. CALLED UP SHARE CAPITAL - continued

200 Ordinary £1 shares were allotted on incorporation and an additional 200 Ordinary £1 shares were issued on acquisition of the subsidiary companies.

8. ULTIMATE CONTROLLING PARTY

The controlling party is M Verma.

Care First Group Limited

Report of the Accountants to the Director of
Care First Group Limited

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the period ended 31 May 2022 set out on pages three to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Concept Accountancy Services Ltd
1 Market Square
High Street
Cradley Heath
West Midlands
B64 5HH

9 May 2023