REGISTERED NUMBER: 04320711 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

FOR

CLOUD NINE HEALTH & BEAUTY LIMITED

Waterfords Europe Limited t/a Jon Avol Waterfords
204 Field End Road
Eastcote
Middlesex
HA5 1RD

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FOR THE YEAR ENDED 31 DECEMBER 2022

CLOUD NINE HEALTH & BEAUTY LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

DIRECTOR:	Ms G L Giovando
SECRETARY:	Ms G L Giovando
REGISTERED OFFICE:	204 Field End Road Pinner HA5 1RD
REGISTERED NUMBER:	04320711 (England and Wales)
ACCOUNTANTS:	Waterfords Europe Limited t/a Jon Avol Waterfords 204 Field End Road Eastcote Middlesex HA5 1RD

CLOUD NINE HEALTH & BEAUTY LIMITED (REGISTERED NUMBER: 04320711)

BALANCE SHEET
31 DECEMBER 2022

	Notes	31.12.22 £		31.12.21 £	
FIXED ASSETS					
Tangible assets	4		**3,850**		6,402
CURRENT ASSETS					
Stocks		**8,315**		4,855	
Debtors	5	**6,995**		6,927	
Cash at bank and in hand		**83,284**		99,986	
		98,594		111,768	
CREDITORS					
Amounts falling due within one year	6	**(115,944)**		(112,176)	
NET CURRENT LIABILITIES			**(17,350)**		(408)
TOTAL ASSETS LESS CURRENT LIABILITIES			**(13,500)**		5,994
CREDITORS					
Amounts falling due after more than one year	7		**(604,442)**		(504,442)
NET LIABILITIES			**(617,942)**		(498,448)
CAPITAL AND RESERVES					
Called up share capital			**2**		2
Retained earnings			**(617,944)**		(498,450)
			(617,942)		(498,448)

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 her 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 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 7 November 2023 and were signed by:

Ms G L Giovando - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. STATUTORY INFORMATION

Cloud Nine Health & Beauty 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.

Going concern
The accounts have been prepared by the director on a going concern basis which assumes the continued support of the Shareholders'.

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.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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 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 year 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.

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) .

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2022	
and 31 December 2022	**91,693**
DEPRECIATION	
At 1 January 2022	**85,291**
Charge for year	**2,552**
At 31 December 2022	**87,843**
NET BOOK VALUE	
At 31 December 2022	**3,850**
At 31 December 2021	6,402

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Other debtors	**6,995**	6,927

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Trade creditors	**13,623**	20,361
Taxation and social security	**6,022**	6,546
Other creditors	**96,299**	85,269
	115,944	112,176

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

	31.12.22 £	31.12.21 £
Other creditors	**604,442**	504,442

Amounts falling due in more than five years:

Repayable otherwise than by instalments		
Shareholders Loan	**604,442**	504,442