

**GENTLE BEAUTY & COSMETICS LIMITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023**

Simply Accounts  
1 Queen's Park Road  
Handbridge  
Chester  
Cheshire  
CH4 7AD

**Gentle Beauty & Cosmetics Limited**  
**Financial Statements**  
**For The Year Ended 30 April 2023**

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**Gentle Beauty & Cosmetics Limited**  
**Balance Sheet**  
**As At 30 April 2023**

Registered number: 11925389

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>4</b>		3,359		4,199
			3,359		4,199
<b>CURRENT ASSETS</b>					
Debtors	<b>5</b>	-		1	
Cash at bank and in hand		19,478		15,056	
		19,478		15,057	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	-		(315 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			19,478		14,742
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			22,837		18,941
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>7</b>		(28,604 )		(18,919 )
<b>NET (LIABILITIES)/ASSETS</b>			(5,767 )		22
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>8</b>		1		1
Profit and Loss Account			(5,768 )		21
<b>SHAREHOLDERS' FUNDS</b>			(5,767)		22

**Gentle Beauty & Cosmetics Limited**  
**Balance Sheet (continued)**  
**As At 30 April 2023**

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For the year ending 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mrs Helen Flynn

Director

24/11/2023

The notes on pages 3 to 4 form part of these financial statements.

# Gentle Beauty & Cosmetics Limited

## Notes to the Financial Statements

### For The Year Ended 30 April 2023

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#### 1. General Information

Gentle Beauty & Cosmetics Limited is a private company, limited by shares, incorporated in England & Wales, registered number 11925389. The registered office is 1, Queen's Park Road, Handbridge, Chester, Cheshire, CH4 7AD.

#### 2. Accounting Policies

##### 2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

##### 2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

##### Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

##### Rendering of services

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

##### 2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% Reducing Balance
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#### 3. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 3 (2022: 3)

#### 4. Tangible Assets

	<b>Plant &amp; Machinery</b>
	<b>£</b>
<b>Cost</b>	
As at 1 May 2022	7,165
As at 30 April 2023	7,165
<b>Depreciation</b>	
As at 1 May 2022	2,966
Provided during the period	840
As at 30 April 2023	3,806
<b>Net Book Value</b>	
As at 30 April 2023	3,359
As at 1 May 2022	4,199

**Gentle Beauty & Cosmetics Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2023**

**5. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Director's loan account	-	1
	<u>-</u>	<u>1</u>
	<u><u>-</u></u>	<u><u>1</u></u>

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other taxes and social security	-	315
	<u>-</u>	<u>315</u>
	<u><u>-</u></u>	<u><u>315</u></u>

**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	12,091	14,609
Directors loan account	16,513	4,310
	<u>28,604</u>	<u>18,919</u>
	<u><u>28,604</u></u>	<u><u>18,919</u></u>

**8. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	1	1
	<u>1</u>	<u>1</u>
	<u><u>1</u></u>	<u><u>1</u></u>

**9. Dividends**

**10. Related Party Transactions**

At the balance sheet date, an amount of £16,513 was owed to the Director.

**11. Ultimate Controlling Party**

The company's ultimate controlling party is Mrs Helen Flynn by virtue of his ownership of 100% of the issued share capital in the company.

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.