

**G.E.R SALES LTD**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**G.E.R SALES LTD**  
**UNAUDITED ACCOUNTS**  
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**G.E.R SALES LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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<b>Director</b>	ROCHE, Pauline Ann
<b>Company Number</b>	13077450 (England and Wales)
<b>Registered Office</b>	339 Harlesden Road, Flat 2 London NW10 3RX England
<b>Accountants</b>	HG Accountants Ltd House 10 Enfield Middlesex EN3 6XJ

**G.E.R SALES LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Intangible assets	<u>4</u>	5,778	14,445
<b>Current assets</b>			
Inventories		10,000	12,100
Cash at bank and in hand		15,350	18,893
		<u>25,350</u>	<u>30,993</u>
<b>Creditors: amounts falling due within one year</b>	<u>5</u>	(2,606)	(16,465)
<b>Net current assets</b>		<u>22,744</u>	<u>14,528</u>
<b>Total assets less current liabilities</b>		28,522	28,973
<b>Creditors: amounts falling due after more than one year</b>	<u>6</u>	(24,000)	(26,000)
<b>Net assets</b>		<u>4,522</u>	<u>2,973</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		4,521	2,972
<b>Shareholders' funds</b>		<u>4,522</u>	<u>2,973</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 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 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 and authorised for issue on 10 May 2023 and were signed on its behalf by

ROCHE, Pauline Ann  
Director

Company Registration No. 13077450

**G.E.R SALES LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Statutory information**

G.E.R Sales Ltd is a private company, limited by shares, registered in England and Wales, registration number 13077450. The registered office is 339 Harlesden Road, Flat 2, London, NW10 3RX, 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.

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill, IP & trademark and domain name) are included at cost less accumulated amortisation. These are being amortised over 3 years.

**4 Intangible fixed assets**

	<b>Goodwill</b>	<b>Other</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2022	6,000	20,000	26,000
At 31 March 2023	6,000	20,000	26,000
<b>Amortisation</b>			
At 1 April 2022	2,667	8,888	11,555
Charge for the year	2,000	6,667	8,667
At 31 March 2023	4,667	15,555	20,222
<b>Net book value</b>			
At 31 March 2023	1,333	4,445	5,778
At 31 March 2022	3,333	11,112	14,445

Other Intangible Assets relate to IP, trademark and domain names.

For Corporation Tax purposes goodwill has only been allowed at 6.5% in the year with £5,702 added to profit.

**5 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Taxes and social security	1,326	2,022
Proposed dividends	-	3,500
Other creditors	-	7,151
Accruals	1,280	3,792
	2,606	16,465

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<b>6 Creditors: amounts falling due after more than one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	24,000	26,000
	<hr/>	<hr/>
Relates to Goodwill, IP & Trademark		

**7 Average number of employees**

During the year the average number of employees was 0 (2022: 0).

