

**COMPASSIONATE WELLBEING LIMITED**  
**Unaudited Financial Statements**  
**For the financial year ended 31 March 2023**  
**Pages for filing with the registrar**

**COMPASSIONATE WELLBEING LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**For the financial year ended 31 March 2023**

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**COMPASSIONATE WELLBEING LIMITED**  
**COMPANY INFORMATION**  
**For the financial year ended 31 March 2023**

**DIRECTOR**

Dr Hannah Gilbert

**SECRETARY**

Jean Gilbert

**REGISTERED OFFICE**

37 North Street Strutts Park  
Derby  
DE1 3AZ  
England  
United Kingdom

**COMPANY NUMBER**

07572289 (England and Wales)

**ACCOUNTANT**

Jones & Co of York Ltd  
Wellington House  
Aviator Court  
Clifton Moor  
York  
YO30 4UZ

**COMPASSIONATE WELLBEING LIMITED**  
**BALANCE SHEET**  
**As at 31 March 2023**

	<b>Note</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Current assets</b>			
Stocks		1,050	1,100
Debtors	5	542	86
Cash at bank and in hand	6	1,574	3,046
		<b>3,166</b>	<b>4,232</b>
Creditors: amounts falling due within one year	7	( 3,632)	( 3,870)
<b>Net current (liabilities)/assets</b>		<b>(466)</b>	<b>362</b>
<b>Total assets less current liabilities</b>		<b>(466)</b>	<b>362</b>
<b>Net (liabilities)/assets</b>		<b>( 466)</b>	<b>362</b>
<b>Capital and reserves</b>			
Called-up share capital	8	1	1
Profit and loss account		( 467 )	361
<b>Total shareholder's (deficit)/funds</b>		<b>( 466)</b>	<b>362</b>

For the financial 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.

Director's responsibilities:

- The member has not required the Company to obtain an audit of its financial statements for the financial year in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements; and
- These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and a copy of the Statement of Income and Retained Earnings has not been delivered.

The financial statements of Compassionate Wellbeing Limited (registered number: 07572289) were approved and authorised for issue by the Director on 12 December 2023. They were signed on its behalf by:

Dr Hannah Gilbert  
Director

**COMPASSIONATE WELLBEING LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the financial year ended 31 March 2023**

## **1. Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

### **General information and basis of accounting**

Compassionate Wellbeing Limited (the Company) is a private company, limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and is registered in England and Wales. The address of the Company's registered office is 37 North Street Strutts Park, Derby, DE1 3AZ, England, United Kingdom.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statements are presented in pounds sterling which is the functional currency of the Company and rounded to the nearest £.

### **Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

### **Taxation**

#### *Current tax*

Current tax is provided at amounts expected to be paid (or recoverable) using the tax rates and laws that have been enacted or substantively enacted at the Balance Sheet date.

### **Tangible fixed assets**

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

Plant and machinery etc.	25 % reducing balance
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Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

**COMPASSIONATE WELLBEING LIMITED**  
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## Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to sell, which is equivalent to the net realisable value. Cost includes materials, direct labour and an attributable proportion of manufacturing overheads based on normal levels of activity. Cost is calculated using the FIFO (first-in, first-out) method. Provision is made for obsolete, slow-moving or defective items where appropriate.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

## 2. Critical accounting judgements and key sources of estimation uncertainty

In the application of the Company's accounting policies, the director is required to make judgements that have a significant impact on the amounts recognised. The following are the critical judgements that the director has made in the process of applying the Company's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

## 3. Employees

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Monthly average number of persons employed by the Company during the year, including the director	1	1

## 4. Tangible assets

	<b>Plant and machinery etc.</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 01 April 2022	466	466
<b>At 31 March 2023</b>	<b>466</b>	<b>466</b>
<b>Accumulated depreciation</b>		
At 01 April 2022	466	466
<b>At 31 March 2023</b>	<b>466</b>	<b>466</b>
<b>Net book value</b>		
<b>At 31 March 2023</b>	<b>0</b>	<b>0</b>
At 31 March 2022	0	0

**COMPASSIONATE WELLBEING LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**5. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Corporation tax	86	86
Other debtors	456	0
	<b>542</b>	<b>86</b>

**6. Cash and cash equivalents**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	1,574	3,046

**7. Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	3,632	3,870

**8. Called-up share capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called-up and fully-paid</b>		
1 Ordinary share of £ 1.00	1	1

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.