

Registered number

07468413

A D Pharma Consulting Limited

Unaudited Filleted Accounts

30 November 2024

A D Pharma Consulting Limited**Registered number:** 07468413**Balance Sheet****as at 30 November 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	3	379,294	406,283
Current assets			
Stocks		53,443	35,250
Debtors	4	170,997	6,897
Cash at bank and in hand		30,775	6,446
		<u>255,215</u>	<u>48,593</u>
Creditors: amounts falling due within one year	5	(182,737)	(163,631)
Net current assets/(liabilities)		<u>72,478</u>	<u>(115,038)</u>
Total assets less current liabilities		<u>451,772</u>	<u>291,245</u>
Creditors: amounts falling due after more than one year	6	(152,691)	(61,168)
Net assets		<u>299,081</u>	<u>230,077</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		298,981	229,977
Shareholders' funds		<u>299,081</u>	<u>230,077</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

A Donovan

Director

Approved by the board on 28 August 2025

A D Pharma Consulting Limited
Notes to the Accounts
for the year ended 30 November 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 .

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	25 years straight line
Plant and machinery	15% reducing balance
Fixtures, fittings, tools and equipment	15% reducing balance
Computer equipment	3 years straight line
Motor vehicles	25% reducing balance

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2024	2023
	Number	Number
Average number of persons employed by the company	2	2

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				

At 1 December 2023	403,472	45,592	74,879	523,943
At 30 November 2024	<u>403,472</u>	<u>45,592</u>	<u>74,879</u>	<u>523,943</u>

Depreciation

At 1 December 2023	46,142	26,791	44,725	117,658
Charge for the year	16,139	3,314	7,538	26,991
At 30 November 2024	<u>62,281</u>	<u>30,105</u>	<u>52,263</u>	<u>144,649</u>

Net book value

At 30 November 2024	<u>341,191</u>	<u>15,487</u>	<u>22,616</u>	<u>379,294</u>
At 30 November 2023	<u>357,328</u>	<u>18,801</u>	<u>30,154</u>	<u>406,283</u>

4 Debtors

	2024	2023
	£	£

Other debtors	<u>170,997</u>	<u>6,897</u>
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5 Creditors: amounts falling due within one year

	2024	2023
	£	£

Trade creditors	10,518	7,490
Taxation and social security costs	133,582	120,651
Other creditors	38,637	35,490
	<u>182,737</u>	<u>163,631</u>

6 Creditors: amounts falling due after one year

	2024	2023
	£	£

Bank loans	123,812	-
Other creditors	28,879	61,168
	<u>152,691</u>	<u>61,168</u>

The directors have provided personal guarantees covering the full amount of certain Company borrowings amounting to £34,358 (2023: £62,637).

7 Related party transactions

All transactions with related parties were concluded under normal market conditions, and therefore no disclosure is required.

8 Directors' transactions

At the start of the year, the directors owed the company £22,399. During the year the directors introduced £28,649 (2023: £11,341), paid expenses on behalf of the company of £600 (2023: £600) and withdrew £173,549 (2023: £140,166). At 30 November 2024 the directors owed the

company £166,699 which will be repaid within 9 months from the year end.

9 Other information

A D Pharma Consulting Limited is a private company limited by shares and incorporated in England. Its registered office is:

10 Station Road
Henley on Thames
Oxfordshire
RG9 1AY

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.