

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

FOR

A.S APOTHECARY LIMITED

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4
Chartered Accountants' Report	6

A.S APOTHECARY LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2021

DIRECTOR: Mrs A Saurin

REGISTERED OFFICE: 31 Western Road
Lewes
BN7 1RL

REGISTERED NUMBER: 09671844 (England and Wales)

ACCOUNTANTS: CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

A.S APOTHECARY LIMITED (REGISTERED NUMBER: 09671844)

BALANCE SHEET
31 JULY 2021

31.7.20			Notes	31.7.21	
£	£			£	£
		FIXED ASSETS			
	6,276	Tangible assets	4		10,732
		CURRENT ASSETS			
5,654		Stocks		1,670	
16,164		Debtors	5	71,138	
<u>30,396</u>		Cash at bank and in hand		33,239	
52,214				106,047	
		CREDITORS			
<u>50,550</u>		Amounts falling due within one year	6	54,639	
	<u>1,664</u>	NET CURRENT ASSETS			51,408
	7,940	TOTAL ASSETS LESS CURRENT LIABILITIES			62,140
		CREDITORS			
	-	Amounts falling due after more than one year	7		(38,333)
	<u>(1,192)</u>	PROVISIONS FOR LIABILITIES			(1,192)
	<u>6,748</u>	NET ASSETS			22,615
		CAPITAL AND RESERVES			
	95	Called up share capital			95
	<u>6,653</u>	Retained earnings			22,520
	<u>6,748</u>				22,615

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2021 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 notes form part of these financial statements

A.S APOTHECARY LIMITED (REGISTERED NUMBER: 09671844)

BALANCE SHEET - continued
31 JULY 2021

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 5 July 2022 and were signed by:

Mrs A Saurin - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

1. **STATUTORY INFORMATION**

A.S Apothecary 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

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 3 (2020 - 4) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021

4. TANGIBLE FIXED ASSETS		Plant and machinery etc £
COST		
At 1 August 2020		12,010
Additions		<u>6,350</u>
At 31 July 2021		18,360
DEPRECIATION		
At 1 August 2020		5,734
Charge for year		<u>1,894</u>
At 31 July 2021		7,628
NET BOOK VALUE		
At 31 July 2021		10,732
At 31 July 2020		<u>6,276</u>
5. DEBTORS	31.7.21	31.7.20
	£	£
Amounts falling due within one year:		
Trade debtors	5,324	14,067
Other debtors	<u>18,550</u>	<u>2,097</u>
	23,874	<u>16,164</u>
Amounts falling due after more than one year:		
Amounts owed by associates	<u>47,264</u>	-
Aggregate amounts	<u>71,138</u>	<u>16,164</u>
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.7.21	31.7.20
	£	£
Trade creditors	5,764	931
Taxation and social security	10,415	15,460
Other creditors	<u>38,460</u>	<u>34,159</u>
	54,639	<u>50,550</u>
7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.7.21	31.7.20
	£	£
Other creditors	<u>38,333</u>	-
8. RELATED PARTY DISCLOSURES		

During the year, the company advanced a loan of £47,264 to Temple Harris Limited, a company under the control of the director.

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
A.S APOTHECARY LIMITED

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A.S Apothecary Limited for the year ended 31 July 2021 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the director of A.S Apothecary Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A.S Apothecary Limited and state those matters that we have agreed to state to the director of A.S Apothecary Limited in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that A.S Apothecary Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A.S Apothecary Limited. You consider that A.S Apothecary Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of A.S Apothecary Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

5 July 2022

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.