Registration number: 09696921

A T Pharma Solutions Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 31 July 2022

A T Pharma Solutions Limited

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A T Pharma Solutions Limited

Company Information

Directors	Mrs A C Ralli-Thomas Mr D A Thomas
Registered office	The Business Park Triangle Business Centre Merthyr Tydfil CF48 4TQ
Accountants	Mitchell Meredith Limited Chartered Accountants The Hawthorns 6 North Road Cardiff CF10 3DU

A T Pharma Solutions Limited

(Registration number: 09696921)
Balance Sheet as at 31 July 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	4	502	1,003
Current assets			
Debtors	5	4,022	3,946
Cash at bank and in hand		3,240	738
		7,262	4,684
Creditors: Amounts falling due within one year	6	(7,620)	(5,396)
Net current liabilities		(358)	(712)
Total assets less current liabilities		144	291
Provisions for liabilities		(95)	(191)
Net assets		49	100
Capital and reserves			
Called up share capital		2	2
Retained earnings		47	98
Shareholders' funds		49	100

A T Pharma Solutions Limited

(Registration number: 09696921)
Balance Sheet as at 31 July 2022

For the financial year ending 31 July 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 20 April 2023 and signed on its behalf by:

Mrs A C Ralli-Thomas
Director

A T Pharma Solutions Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2022

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The principal place of business is:
10 Hardwicke Court
Llandaff
Cardiff
CF5 2LB
United Kingdom

These financial statements were authorised for issue by the Board on 20 April 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

At the balance sheet date the company had net current liabilities of £358 (2021 £712) and total net asset of £49 (2021 £100). The directors are aware of the turnover and margins that the company needs to achieve in order to keep the company in profit and they believe these targets can be met. The directors review realistic objectives at regular intervals, based on this periodic review and the company's plans, the directors consider it appropriate to prepare the financial statements on the going concern basis.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.
The company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.
Unrelieved tax losses and other deferred tax assets are recognised when 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.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.
The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Furniture, fittings and equipment	20% Straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.
Trade debtors are initially recognised at transaction price.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 2 (2021 - 2).

4 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 1 August 2021	3,372	3,372
At 31 July 2022	3,372	3,372
Depreciation		
At 1 August 2021	2,369	2,369
Charge for the year	501	501
At 31 July 2022	2,870	2,870
Carrying amount		
At 31 July 2022	502	502
At 31 July 2021	1,003	1,003

5 Debtors

	2022 £	2021 £
Trade debtors	-	750
Prepayments	4,022	3,196
	4,022	3,946

6 Creditors

Creditors: amounts falling due within one year

	Note	2022 £	2021 £
Due within one year			
Amounts due to related parties		1,525	-
Other payables		821	180
Accruals		1,272	1,548
Corporation tax liability		4,002	3,668
		7,620	5,396

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.