Company Registration No. 15076607 (England and Wales)

PHARMULOUS HEALTHCARE LTD
FILLETED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

PHARMULOUS HEALTHCARE LTD
FILLETED ACCOUNTS
CONTENTS

	Page
Company information	3
Statement of financial position	4
Notes to the accounts	5

PHARMULOUS HEALTHCARE LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2025

Director	Mohamed Obiedalla
Company Number	15076607 (England and Wales)
Registered Office	71-75 Shelton Street Covent Garden London WC2H 9JQ United Kingdom
Accountants	YP Finance Hawthorne House 17A Hawthorne Drive Leicester Leicestershire LE5 6DL

PHARMULOUS HEALTHCARE LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	4	6,635	-
Current assets			
Inventories		172,100	12,500
Debtors	5	81,114	20,799
Cash at bank and in hand		275,760	(5,304)
		528,974	27,995
Creditors: amounts falling due within one year	6	(160,799)	(28,477)
Net current assets/(liabilities)		368,175	(482)
Net assets/(liabilities)		374,810	(482)
Capital and reserves			
Called up share capital	7	1	1
Profit and loss account		374,809	(483)
Shareholders' funds		374,810	(482)

For the year ending 31 August 2025 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 his 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 27 August 2026 and were signed on its behalf by

Mohamed Obiedalla
Director

Company Registration No. 15076607

1 Statutory information

Pharmulous Healthcare Ltd is a private company, limited by shares, registered in England and Wales, registration number 15076607. The registered office is 71-75 Shelton Street, Covent Garden, London, WC2H 9JQ, United Kingdom.

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.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	25% Straight Line

Inventories

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

4 Tangible fixed assets

	Fixtures & fittings
	£
Cost or valuation	At cost
At 1 September 2024	-
Additions	8,847
At 31 August 2025	8,847
Depreciation	
Charge for the year	2,212
At 31 August 2025	2,212
Net book value	
At 31 August 2025	6,635

5 Debtors

	2025	2024
	£	£
Amounts falling due within one year		
VAT	70,831	19,472
Accrued income and prepayments	3,508	1,327
Other debtors	6,775	-
	81,114	20,799

6 Creditors: amounts falling due within one year

	2025	2024
	£	£
Taxes and social security	152,957	-
Other creditors	5,374	-
Loans from directors	-	27,243
Accruals	2,468	1,234
	160,799	28,477

7 Share capital

	2025	2024
	£	£
Allotted, called up and fully paid:		
1 Ordinary shares of £1 each	1	1

8 Average number of employees

During the year the average number of employees was 3 (2024: 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.