

Registered number  
11301362

Animal Herbal Health Ltd  
Unaudited Filleted Accounts

30 April 2022

**Animal Herbal Health Ltd****Registered number:** 11301362**Balance Sheet****as at 30 April 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	3	343	1,475
<b>Current assets</b>			
Stocks		1,000	1,000
Debtors	4	871	872
Cash at bank and in hand		4,339	6,689
		<u>6,210</u>	<u>8,561</u>
<b>Creditors: amounts falling due within one year</b>	5	(3,092)	(6,968)
<b>Net current assets</b>		<u>3,118</u>	<u>1,593</u>
<b>Total assets less current liabilities</b>		<u>3,461</u>	<u>3,068</u>
<b>Creditors: amounts falling due after more than one year</b>	6	(1,331)	(2,500)
<b>Provisions for liabilities</b>		(65)	(272)
<b>Net assets</b>		<u>2,065</u>	<u>296</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		2,064	295
<b>Shareholder's funds</b>		<u>2,065</u>	<u>296</u>

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

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

The director acknowledges his 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.

Mr Andrew William Fields

Director

Approved by the board on 27 December 2022

**Animal Herbal Health Ltd**  
**Notes to the Accounts**  
**for the year ended 30 April 2022**

**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). The financial statements are presented in sterling which is the functional currency of the company and are rounded to the nearest £.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer.

***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:

Plant and machinery	25% straight line
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***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/creditors***

Debtors and creditors with no stated interest rate and receivable/payable within one year are recorded at transaction price. Any losses from impairment are recognised in the profit and loss account in other administrative expenses.

***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.

### **Impact of Covid-19**

The Director considers that despite the Covid 19 pandemic declared on 11 March 2020 by the World Health Organisation, the Company has adequate resources to continue in operational existence. In reaching this conclusion, the Director has considered the following: the effect of Covid 19 on the business to date, projected cash flow requirements and results and in general the risks that could impact on the Company's liquidity and solvency over the twelve months following the approval of the Financial Statements. Whilst it has suffered the same uncertainties and lack of reliable information as to the effects of the pandemic as all other businesses, it has nevertheless performed very well in the financial year under review. The Director has concluded that the Company has adequate resources to continue as a going concern for the foreseeable future. The accounts have therefore been prepared on a going concern basis using the historical cost convention.

<b>2 Employees</b>	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>1</u>	<u>1</u>
<b>3 Tangible fixed assets</b>		
		<b>Plant and machinery etc</b>
		<b>£</b>
<b>Cost</b>		
At 1 May 2021		<u>4,529</u>
At 30 April 2022		<u>4,529</u>
<b>Depreciation</b>		
At 1 May 2021		3,054
Charge for the year		<u>1,132</u>
At 30 April 2022		<u>4,186</u>
<b>Net book value</b>		
At 30 April 2022		<u>343</u>
At 30 April 2021		<u>1,475</u>
<b>4 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	26	284
Other debtors	<u>845</u>	<u>588</u>
	<u>871</u>	<u>872</u>
<b>5 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>

Trade creditors	1,388	253
Taxation and social security costs	774	-
Other creditors	930	6,715
	<u>3,092</u>	<u>6,968</u>

**6 Creditors: amounts falling due after one year**

**2022**  
**£**

**2021**  
**£**

Bank loans	<u>1,331</u>	<u>2,500</u>
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**7 Loans to directors**

<b>Description and conditions</b>	<b>B/fwd</b>	<b>Paid</b>	<b>Repaid</b>	<b>C/fwd</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Director				
Interest free and repayable on demand	5,094	(12,584)	7,065	(425)
	<u>5,094</u>	<u>(12,584)</u>	<u>7,065</u>	<u>(425)</u>

**8 Other information**

Animal Herbal Health Ltd is a private company limited by shares and incorporated in England.

Its registered office is:

Bradford Farm

Upplowman

Tiverton

Devon

EX16 7DQ

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.