

**Arnolds Veterinary Products Limited**

**Directors' Report and Financial  
Statements**

Registered number 00505382  
For the year ended 30 June 2023



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## Directors' Report

The directors present the directors report and the audited financial statements for the year ended 30 June 2023. The Company was entitled to exemption from preparing a strategic report under section 414B of the Companies Act 2006.

### Results and dividends

The Company did not trade during the current or prior year. The directors anticipate that the Company will not resume trading in the coming years. The results for the year are set out on page 2. The directors do not recommend the payment of a final dividend (2022: £Nil).

### Directors

The directors who were in office during the year and up to the date of signing the financial statements were:

ID Page

AG Griffin (Resigned 27 November 2023)

PN Sandland (Appointed 27 November 2023)

### Independent auditors

For the year ended 30 June 2023 the Company was entitled to exemption from audit under Subsections (1) and (2) of Section 480 of the Companies Act 2006.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board



**PN Sandland**  
*Director*

24 Cheshire Avenue  
Cheshire Business Park  
Lostock Gralam  
Northwich  
CW9 7UA

18 December 2023

## Income statement

for the year ended 30 June 2023

During the financial year under review and the previous financial year the Company did not trade and received no income and incurred no expenses. Consequently, during the year the Company made neither a profit nor a loss and has no other comprehensive income.

## Statement of financial position

as at 30 June 2023

	Note	2023 £	2023 £	2022 £	2022 £
<b>Current assets</b>					
Trade and other receivables	3	1		1	
		<hr/>		<hr/>	
<b>Net assets</b>			1		1
			<hr/>		<hr/>
<b>Equity</b>					
Issued share capital	4		1		1
Retained earnings			-		-
			<hr/>		<hr/>
<b>Total shareholders' funds</b>			1		1
			<hr/>		<hr/>

The directors:

- (a) confirms that the Company was entitled to exemption under subsections (1) and (2) of section 480 of the Companies Act 2006 from the requirement to have its accounts for the financial year ended 30 June 2023 audited.
- (b) confirms that members have not required the Company to obtain an audit of its accounts for that financial year in accordance with section 476 of that Act.
- (c) acknowledges his responsibilities for:
  - (i) ensuring that the Company keeps adequate accounting records which comply with section 386 of the Companies Act 2006, and
  - (ii) preparing accounts that give a true and fair view of the assets, liabilities, and financial position of the Company at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of that Act relating to accounts, so far as is applicable to the Company.

These financial statements were approved by the board of directors on 18 December 2023 and were signed on its' behalf by:



**PN Sandland**  
Director

## Notes to the financial statements

### 1 Principal accounting policies

#### *General information*

Arnolds Veterinary Products Limited is a non-trading and private limited company. The Company is incorporated and domiciled in England, UK. The address of the registered office is 24 Cheshire Avenue, Cheshire Business Park, Lostock Gralam, Northwich, CW9 7UA.

#### *Basis of preparation*

The financial statements of Arnolds Veterinary Products Limited have been prepared in accordance with Financial Reporting Standard 101, 'Reduced Disclosure Framework' (FRS 101). The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006.

The preparation of financial statements in conformity with FRS 101 requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Company's accounting policies. There are no areas involving a high degree of judgement.

The following exemptions have been taken in preparing the financial statements;

- a) The requirements of IFRS 7 'Financial Instruments: Disclosures'
- b) The following requirements of IAS 1:
  - Paragraphs 10(d) and 111, exempting the Company from providing a cash flow statement and information;
  - Paragraph 16, exempting the Company from providing a statement of compliance with all IFRSs;
  - Paragraph 38A, exempting the Company from the requirement for a minimum of two of each primary statement and the related notes;
  - Paragraph 38B to D, exempting the Company from the requirement to present additional comparative information; and
  - Paragraphs 134 to 136, exempting the Company from presenting Capital Management disclosures.
- c) The requirements of IAS 7 'Statement of Cash Flows', exempting the Company from preparing a cash flow statement
- d) The requirements of paragraph 17 of IAS 24 'Related Party Disclosures', exempting the Company from disclosing details of all key management compensation.
- e) The requirements in IAS 24 'Related Party Disclosures' to disclose related party transactions with wholly-owned members of the Group.
- f) The requirements of paragraphs 30 and 31 of IAS 8 'Accounting Policies, Changes in Accounting Estimates and Errors' exempting the company from disclosing the impact of new accounting standards that have been issued but are not yet effective.

The directors intend that the Company will take advantage of the above disclosure exemptions for the year ended 30 June 2023.

## Notes to the financial statements *(continued)*

### 2 Result on ordinary activities before taxation

No directors received any emoluments in respect of services as a director of the Company during the current or preceding financial year. There are no employees other than directors in either year.

Auditors' remuneration has been borne by the ultimate parent undertaking in both years.

### 3 Trade and other receivables

	2023 £	2022 £
Amounts owed by group undertakings	1	1
	<u>1</u>	<u>1</u>

### 4 Issued share capital

	2023 £	2022 £
<i>Allotted and fully paid:</i>		
1 (2022: 1) ordinary shares of £1 each	1	1
	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

### 5 Dividends paid

	2023 £	2022 £
Paid during the year £Nil per share (2022 : £Nil per share)	-	-
	<u>-</u>	<u>-</u>

### 6 Controlling parties

The immediate parent undertaking is Veneto Limited. The ultimate parent undertaking and the smallest and largest group to consolidate these financial statements is Dechra Pharmaceuticals PLC.

Copies of the group financial statements of Dechra Pharmaceuticals PLC may be obtained from 24 Cheshire Avenue, Cheshire Business Park, Lostock Gralam, Northwich, CW9 7UA.