

**REGISTRARS COPY**

**TRIDENT MEDICAL SERVICES LIMITED**

**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 MARCH 2018**

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COMPANIES HOUSE

**TRIDENT MEDICAL SERVICES LIMITED**  
**REGISTERED NUMBER: 03017087**

**BALANCE SHEET**  
**AS AT 31 MARCH 2018**

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible Fixed Assets	4	104,426	75,435
<b>Current assets</b>			
Stocks		18,872	24,354
Debtors, Within One Year	5	320,297	319,832
Cash at bank and in hand		799,327	889,293
		<u>1,138,496</u>	<u>1,233,479</u>
Creditors: amounts falling due within one year	6	(262,396)	(266,465)
<b>Net current assets</b>		<u>876,100</u>	<u>967,014</u>
<b>Total assets less current liabilities</b>		<u>980,526</u>	<u>1,042,449</u>
<b>Provisions for liabilities</b>			
Deferred tax	7	(17,750)	(12,820)
		<u>(17,750)</u>	<u>(12,820)</u>
<b>Net assets</b>		<u><u>962,776</u></u>	<u><u>1,029,629</u></u>
<b>Capital and reserves</b>			
Called up share capital		20	20
Share premium account		29,902	29,902
Capital redemption reserve		84	84
Profit and loss account		932,770	999,623
		<u><u>962,776</u></u>	<u><u>1,029,629</u></u>

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**TRIDENT MEDICAL SERVICES LIMITED**  
**REGISTERED NUMBER: 03017087**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2018**

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The directors consider that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared 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 financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by



Mrs F A Penfold  
Director

Date: 23<sup>rd</sup> August 2018

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## TRIDENT MEDICAL SERVICES LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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#### 1. General information

The company is a private limited company, which is incorporated and registered in England (no.03017087). The address of the registered office is Aquis House, 49-51 Blagrove Street, Reading, Berkshire, RG1 1PL.

The principal activity of the company is to provide Occupational Health services.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

##### 2.2 Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before turnover is recognised:

###### Sale of goods

Turnover from the sale of goods is recognised when all of the following conditions are satisfied:

- the company has transferred the significant risks and rewards of ownership to the buyer;
- the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of turnover can be measured reliably;
- it is probable that the company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

###### Rendering of services

Turnover from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of turnover can be measured reliably;
- it is probable that the company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

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## TRIDENT MEDICAL SERVICES LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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#### 2. Accounting policies (continued)

##### 2.3 Going concern

The company has cash resources and has no requirement for external funding. The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

##### 2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Improvements to leasehold property	-	20%
Medical equipment	-	20%
Motor vehicles	-	20%
Office equipment	-	25%
Computer equipment	-	50%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of income and retained earnings.

##### 2.5 Debtors

Short term debtors are measured at transaction price, less any impairment.

##### 2.6 Stocks

Stock and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stock. Cost includes all direct costs.

##### 2.7 Creditors

Short term creditors are measured at the transaction price.

##### 2.8 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting. Dividends on shares recognised as liabilities are recognised as expenses and classified within interest payable.

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## TRIDENT MEDICAL SERVICES LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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#### 2. Accounting policies (continued)

##### 2.9 Operating leases: the company as lessee

Rentals paid under operating leases are charged to the statement of income and retained earnings on a straight line basis over the lease term.

##### 2.10 Pensions

###### Defined contribution pension plan

The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations.

The contributions are recognised as an expense in the statement of income and retained earnings when they fall due. Amounts not paid are shown in accruals as a liability in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

##### 2.11 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in the statement of income and retained earnings, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

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

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

#### 3. Staff numbers

The average number of employees of the company, including directors, during the year was 36 (2017 - 38).

TRIDENT MEDICAL SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

4. Tangible fixed assets

	Improve- ments to leasehold property £	Medical equipment £	Motor vehicles £	Office equipment £	Computer equipment £	Total £
<b>Cost or valuation</b>						
At 1 April 2017	25,106	14,890	58,755	7,591	27,282	133,624
Additions	10,285	11,232	-	16,504	27,428	65,449
Disposals	-	(2,350)	-	-	(6,176)	(8,526)
At 31 March 2018	35,391	23,772	58,755	24,095	48,534	190,547
<b>Depreciation</b>						
At 1 April 2017	13,996	7,421	11,751	2,851	22,170	58,189
Charge for the year on owned assets	5,915	2,803	11,751	3,878	12,111	36,458
Disposals	-	(2,350)	-	(2,426)	(3,750)	(8,526)
At 31 March 2018	19,911	7,874	23,502	4,303	30,531	86,121
<b>Net book value</b>						
At 31 March 2018	15,480	15,898	35,253	19,792	18,003	104,426
At 31 March 2017	11,110	7,469	47,004	4,740	5,112	75,435

**TRIDENT MEDICAL SERVICES LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**5. Debtors**

	2018 £	2017 £
Trade debtors	286,601	284,604
Prepayments and accrued income	33,696	35,228
	<u>320,297</u>	<u>319,832</u>

**6. Creditors: Amounts falling due within one year**

	2018 £	2017 £
Trade creditors	35,872	11,209
Corporation tax	106,759	136,010
Other taxation and social security	102,710	110,009
Other creditors	6,055	459
Accruals and deferred income	11,000	8,778
	<u>262,396</u>	<u>266,465</u>

**7. Deferred taxation**

	2018 £
At beginning of year	12,820
Charged to profit or loss	(4,930)
<b>At end of year</b>	<u><u>17,750</u></u>

The provision for deferred taxation is made up as follows:

	2018 £	2017 £
Accelerated capital allowances	17,750	12,820
	<u>17,750</u>	<u>12,820</u>



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TRIDENT MEDICAL SERVICES LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

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8. Share capital

	2018 £	2017 £
<b>Allotted, called up and fully paid</b>		
76 Ordinary 'A' shares of £0.10 each	8	8
114 Ordinary 'B' shares of £0.10 each	11	11
10 Ordinary 'C' shares of £0.10 each	1	1
	<hr/>	<hr/>
	20	20
	<hr/>	<hr/>

9. Pension commitments

The Company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £161,805 (2017 - £203,321). Contributions totalling £nil (2017 - £nil) were payable to the fund at the balance sheet date

10. Commitments under operating leases

At 31 March 2018 the company had future minimum lease payments under non-cancellable operating leases as follows:

	2018 £	2017 £
Not later than 1 year	22,000	12,000
Later than 1 year and not later than 5 years	28,667	-
	<hr/>	<hr/>
	50,667	12,000
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