

COMPANY REGISTRATION NUMBER 07230110

JHJ MEDICO LEGAL LIMITED
FINANCIAL STATEMENTS
30TH APRIL 2012

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	COMPANIES HOUSE	
A30	31/01/2013	#113
	COMPANIES HOUSE	

GRIFFITHS AND PEGG

Chartered Accountants
42/43 Reddal Hill Road
Cradley Heath
West Midlands
B64 5JS

JHJ MEDICO LEGAL LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 30TH APRIL 2012

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JHJ MEDICO LEGAL LIMITED
OFFICERS AND PROFESSIONAL ADVISERS

The board of directors	Miss H L Kennedy Mr J P Kennedy Dr N M J Kennedy
Registered office	97 Tamworth Road Birmingham West Midlands B75 6DZ
Accountants	Griffiths and Pegg Chartered Accountants 42/43 Reddal Hill Road Cradley Heath West Midlands B64 5JS
Bankers	HSBC 168 Warstone Lane Birmingham West Midlands B18 6NP

JHJ MEDICO LEGAL LIMITED

THE DIRECTORS' REPORT

YEAR ENDED 30TH APRIL 2012

The directors have pleasure in presenting their report and the unaudited financial statements of the company for the year ended 30th April 2012

PRINCIPAL ACTIVITIES AND BUSINESS REVIEW

The principal activity of the company during the period was that of the provision of forensic psychiatric services

The directors are satisfied with the results for the year

THE DIRECTORS AND THEIR INTERESTS IN THE SHARES OF THE COMPANY

The directors who served the company during the year together with their beneficial interests in the shares of the company were as follows

		At 30 April 2012	At 1 May 2011
Miss H L Kennedy	Ordinary £1 'B' Share	1	1
Mr J P Kennedy	Ordinary £1 'B' Share	1	1
Dr N M J Kennedy	Ordinary £1 'A' Share	<u>2</u>	<u>2</u>

RETIREMENT OF DIRECTORS

In accordance with the Articles of Association, Miss H L Kennedy will retire from the board and, being eligible, will stand for re-appointment

DIRECTOR'S RESPONSIBILITIES

The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year

In preparing those financial statements, the directors are required to select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The directors must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

FIXED ASSETS

Details of movements in fixed assets are shown in the notes to the financial statements

AUDIT

The directors have decided to take advantage of the exemption conferred by section 480 of the Companies Act 2006 relating to the audit of financial statements. No member has requested the company to obtain an audit pursuant to section 476 of that Act. Therefore an audit has not been carried out for the year under review

JHJ MEDICO LEGAL LIMITED

THE DIRECTORS' REPORT *(continued)*

YEAR ENDED 30TH APRIL 2012

CLOSE COMPANY PROVISIONS

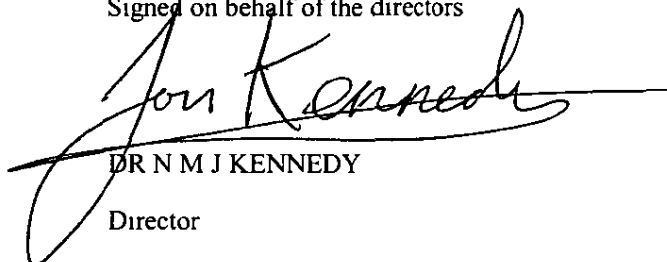
In the opinion of the directors, the company is a close company within the meaning of S 414 Income and Corporation Taxes Act, 1988 (as amended)

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

Registered office
97 Tamworth Road
Birmingham
West Midlands
B75 6DZ

Signed on behalf of the directors

A handwritten signature in dark ink, appearing to read 'Jon Kennedy', is written over a horizontal line. The signature is fluid and cursive.

DR N M J KENNEDY

Director

Approved by the directors on 30th January 2013

JHJ MEDICO LEGAL LIMITED**PROFIT AND LOSS ACCOUNT****YEAR ENDED 30TH APRIL 2012**

		Year to 30 Apr 12 £	Period from 21 Apr 10 to 30 Apr 11 £
TURNOVER	Note 2	90,728	83,218
Administrative expenses		(24,756)	(11,075)
OPERATING PROFIT	3	65,972	72,143
Interest receivable		11	—
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		65,983	72,143
Tax on profit on ordinary activities	6	(13,033)	(14,884)
PROFIT FOR THE FINANCIAL YEAR		<u>52,950</u>	<u>57,259</u>

All of the activities of the company are classed as continuing

The company has no recognised gains or losses other than the results for the
year as set out above

The notes on pages 6 to 10 form part of these financial statements

JHJ MEDICO LEGAL LIMITED**BALANCE SHEET****30TH APRIL 2012**

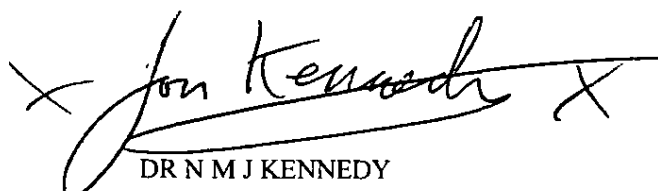
	Note	2012 £	2011 £
FIXED ASSETS			
Tangible assets	8	1,871	928
CURRENT ASSETS			
Debtors	9	65,194	49,257
Cash at bank		40,372	31,293
		<u>105,566</u>	<u>80,550</u>
CREDITORS: Amounts falling due within one year	10	<u>(31,724)</u>	<u>(29,215)</u>
NET CURRENT ASSETS		<u>73,842</u>	<u>51,335</u>
NET ASSETS		<u>75,713</u>	<u>52,263</u>
CAPITAL AND RESERVES			
Called-up equity share capital	13	4	4
Profit and loss account	14	75,709	52,259
SHAREHOLDERS' FUNDS	15	<u>75,713</u>	<u>52,263</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476(1) of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These financial statements were approved by the directors and authorised for issue on 30th January 2013, and are signed on their behalf by



DR N M J KENNEDY

Director

Company Registration Number 07230110

The notes on pages 6 to 10 form part of these financial statements

JHJ MEDICO LEGAL LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH APRIL 2012

1. ACCOUNTING POLICIES**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with applicable UK accounting standards

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Office Equipment - 15% per annum - reducing balance

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

2. TURNOVER

The turnover and profit before tax are attributable to the one principal activity of the company, which arose wholly within the United Kingdom

3. OPERATING PROFIT

Operating profit is stated after charging

	Year to 30 Apr 12	Period from 21 Apr 10 to 30 Apr 11
	£	£
Depreciation of owned fixed assets	<u>330</u>	<u>164</u>

JHJ MEDICO LEGAL LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH APRIL 2012

4 PARTICULARS OF EMPLOYEES

The average number of staff employed by the company during the financial year amounted to

	Year to 30 Apr 12 No	Period from 21 Apr 10 to 30 Apr 11 No
Number of administrative staff	1	—
Number of management staff	3	3
	<u>4</u>	<u>3</u>

The aggregate payroll costs of the above were

	Year to 30 Apr 12 £	Period from 21 Apr 10 to 30 Apr 11 £
Wages and salaries	14,675	7,775
Social security costs	—	—
	<u>14,675</u>	<u>7,775</u>

5. DIRECTORS' REMUNERATION

The directors' aggregate remuneration in respect of qualifying services were

	Year to 30 Apr 12 £	Period from 21 Apr 10 to 30 Apr 11 £
Remuneration receivable	<u>14,075</u>	<u>7,625</u>

6. TAXATION ON ORDINARY ACTIVITIES

(a) Analysis of charge in the year

	Year to 30 Apr 12 £	Period from 21 Apr 10 to 30 Apr 11 £
Current tax		
UK Corporation tax based on the results for the year at 20% (2011 - 20 90%)	<u>13,033</u>	<u>14,884</u>
Total current tax	<u>13,033</u>	<u>14,884</u>

JHJ MEDICO LEGAL LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH APRIL 2012

6. TAXATION ON ORDINARY ACTIVITIES *(continued)*

(b) Factors affecting current tax charge

The tax assessed on the profit on ordinary activities for the year is lower than the standard rate of corporation tax in the UK of 20% (2011 - 20 90%)

	Year to 30 Apr 12 £	Period from 21 Apr 10 to 30 Apr 11 £
Profit on ordinary activities before taxation	<u>65,983</u>	<u>72,143</u>
Profit on ordinary activities by rate of tax	13,196	15,078
Expenses not deductible for tax purposes	25	-
Capital allowances in excess of depreciation	<u>(188)</u>	<u>(194)</u>
Total current tax (note 6(a))	<u>13,033</u>	<u>14,884</u>

7. DIVIDENDS

Equity dividends

	Year to 30 Apr 12 £	Period from 21 Apr 10 to 30 Apr 11 £
Paid		
Equity dividends on ordinary shares paid in the year	<u>29,500</u>	<u>5,000</u>

8. TANGIBLE FIXED ASSETS

	Office Equipment £
COST	
At 1st May 2011	1,092
Additions	<u>1,273</u>
At 30th April 2012	<u>2,365</u>
DEPRECIATION	
At 1st May 2011	164
Charge for the year	<u>330</u>
At 30th April 2012	<u>494</u>
NET BOOK VALUE	
At 30th April 2012	<u>1,871</u>
At 30th April 2011	<u>928</u>

JHJ MEDICO LEGAL LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH APRIL 2012

8. TANGIBLE FIXED ASSETS *(continued)***Capital commitments**

The directors have confirmed that there are no capital commitments at 30 April 2012 (2011 £NIL)

9. DEBTORS

	2012	2011
	£	£
Trade debtors	<u>65,194</u>	<u>49,257</u>

10 CREDITORS: Amounts falling due within one year

	2012	2011
	£	£
Other creditors including taxation		
Corporation tax	13,033	14,883
Other taxation	12,822	9,656
Other creditors	1,327	—
Directors' current accounts	<u>1,142</u>	<u>3,676</u>
	28,324	28,215
Accruals and deferred income	<u>3,400</u>	<u>1,000</u>
	<u>31,724</u>	<u>29,215</u>

11 CONTINGENCIES

The directors have confirmed that there are no contingent liabilities which should be disclosed in the accounts at 30 April 2012 (2011 None)

12. RELATED PARTY TRANSACTIONS

The company was under the control of Dr N M J Kennedy, Miss H L Kennedy and Mr J P Kennedy throughout the current year and previous period. These three directors own the entire issued share capital.

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 8.

13. SHARE CAPITAL**Authorised share capital:**

	2012	2011
	£	£
2 Ordinary A Share shares of £1 each	2	2
2 Ordinary B Share shares of £1 each	2	2
	<u>4</u>	<u>4</u>

JHJ MEDICO LEGAL LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH APRIL 2012

13. SHARE CAPITAL *(continued)*

Allotted, called up and fully paid:

	2012		2011	
	No	£	No	£
2 Ordinary A Share shares of £1 each	2	2	2	2
2 Ordinary B Share shares of £1 each	2	2	2	2
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>

14. PROFIT AND LOSS ACCOUNT

	Year to 30 Apr 12 £	Period from 21 Apr 10 to 30 Apr 11 £
Balance brought forward	52,259	—
Profit for the financial year	52,950	57,259
Equity dividends	(29,500)	(5,000)
Balance carried forward	<u>75,709</u>	<u>52,259</u>

15. RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS

	2012 £	2011 £
Profit for the financial year	52,950	57,259
New ordinary share capital subscribed	—	4
Equity dividends	(29,500)	(5,000)
Net addition to shareholders' funds	<u>23,450</u>	<u>52,263</u>
Opening shareholders' funds	52,263	—
Closing shareholders' funds	<u>75,713</u>	<u>52,263</u>