

COMPANY REGISTRATION NUMBER 07230110

JHJ MEDICO LEGAL LIMITED
FINANCIAL STATEMENTS
30TH APRIL 2013



GRIFFITHS AND PEGG

Chartered Accountants
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
West Midlands
DY5 1XE

JHJ MEDICO LEGAL LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 30TH APRIL 2013

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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 3 Hagley Court South Waterfront East Level Street Brierley Hill West Midlands DY5 1XE
Bankers	HSBC 168 Warstone Lane Birmingham West Midlands B18 6NP

JHJ MEDICO LEGAL LIMITED

DIRECTORS' REPORT

YEAR ENDED 30TH APRIL 2013

The directors present their report and the unaudited financial statements of the company for the year ended 30th April 2013

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 2013	At	1 May 2012
Class of share			
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	2	2

RETIREMENT OF DIRECTORS

In accordance with the Articles of Association, Dr N M J 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 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

DIRECTORS' REPORT *(continued)*

YEAR ENDED 30TH APRIL 2013

CLOSE COMPANY PROVISIONS

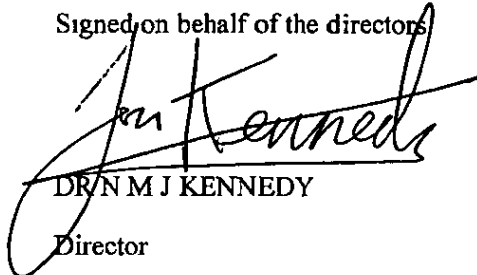
In the opinion of the directors, the company is a close company within the meaning of S 414 Income and Corporation Taxes Act, 1988 (as amended)

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Registered office:
97 Tamworth Road
Birmingham
West Midlands
B75 6DZ

Signed on behalf of the directors

A handwritten signature in black ink, appearing to read 'N M J Kennedy', is written over a horizontal line. The signature is stylized with a large initial 'N' and a long horizontal stroke.

DR N M J KENNEDY

Director

Approved by the directors on 28th January 2014

JHJ MEDICO LEGAL LIMITED

PROFIT AND LOSS ACCOUNT

YEAR ENDED 30TH APRIL 2013

	2013	2012
	£	£
	2013	2012
TURNOVER	53,091	90,728
Administrative expenses	(22,285)	(24,756)
OPERATING PROFIT	<u>30,806</u>	<u>65,972</u>
Interest receivable	20	11
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION	<u>30,826</u>	<u>65,983</u>
Tax on profit on ordinary activities	(6,051)	(13,033)
PROFIT FOR THE FINANCIAL YEAR	<u>24,775</u>	<u>52,950</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 2013

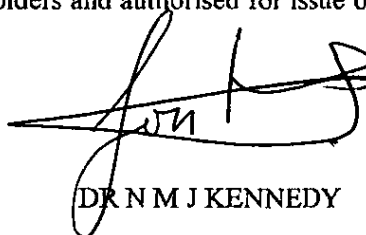
	Note	2013 £	2012 £
FIXED ASSETS			
Tangible assets	8	<u>2,593</u>	<u>1,871</u>
CURRENT ASSETS			
Debtors	9	64,840	65,194
Cash at bank		<u>35,398</u>	<u>40,372</u>
		100,238	105,566
CREDITORS: Amounts falling due within one year	10	<u>(28,343)</u>	<u>(31,724)</u>
NET CURRENT ASSETS		<u>71,895</u>	<u>73,842</u>
NET ASSETS		<u>74,488</u>	<u>75,713</u>
CAPITAL AND RESERVES			
Called-up equity share capital	13	4	4
Profit and loss account	14	<u>74,484</u>	<u>75,709</u>
SHAREHOLDERS' FUNDS	15	<u>74,488</u>	<u>75,713</u>

For the year ended 30th April 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts were approved by the shareholders and authorised for issue on 28th January 2014, 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 2013

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

Depreciation of owned fixed assets	
	£
	2013
	458
	£
	2012
	330

JHJ MEDICO LEGAL LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH APRIL 2013

4. PARTICULARS OF EMPLOYEES

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

	2013	2012
	No	No
Number of administrative staff	1	1
Number of management staff	3	3
	<u>4</u>	<u>4</u>

The aggregate payroll costs of the above were.

	2013	2012
	£	£
Wages and salaries	14,745	14,675
Social security costs	—	—
	<u>14,745</u>	<u>14,675</u>

5. DIRECTORS' REMUNERATION

The directors' aggregate remuneration in respect of qualifying services were

	2013	2012
	£	£
Remuneration receivable	<u>14,145</u>	<u>14,075</u>

6. TAXATION ON ORDINARY ACTIVITIES

(a) Analysis of charge in the year

	2013	2012
	£	£
Current tax		
UK Corporation tax based on the results for the year at 20% (2012 - 20%)	<u>6,051</u>	<u>13,033</u>
Total current tax	<u>6,051</u>	<u>13,033</u>

JHJ MEDICO LEGAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30TH APRIL 2013

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 higher than the standard rate of corporation tax in the UK of 20% (2012 - 20%)

2013	2012
£	£
30,826	65,983
Profit on ordinary activities before taxation	
6,165	13,196
Profit on ordinary activities by rate of tax	
30	25
Expenses not deductible for tax purposes	
(144)	(188)
Capital allowances in excess of depreciation	
6,051	13,033
Total current tax (note 6(a))	

7. DIVIDENDS

Equity dividends

2013	2012
£	£
26,000	29,500
Paid	
Equity dividends on ordinary shares paid in the year	

8. TANGIBLE FIXED ASSETS

Office Equipment	£
COST	
At 1st May 2012	2,365
Additions	1,180
At 30th April 2013	3,545
DEPRECIATION	
At 1st May 2012	494
Charge for the year	458
At 30th April 2013	952
NET BOOK VALUE	
At 30th April 2013	2,593
At 30th April 2012	1,871
Capital commitments	

The directors have confirmed that there are no capital commitments at 30 April 2013 (2012 £NIL).

JHJ MEDICO LEGAL LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH APRIL 2013

9. DEBTORS

	2013	2012
	£	£
Trade debtors	<u>64,840</u>	<u>65,194</u>

10. CREDITORS: Amounts falling due within one year

	2013	2012
	£	£
Other creditors including taxation		
Corporation tax	6,052	13,033
Other taxation	12,633	12,822
Other creditors	—	1,327
Directors' current accounts	2,388	1,142
	<u>21,073</u>	<u>28,324</u>
Accruals and deferred income	7,270	3,400
	<u>28,343</u>	<u>31,724</u>

11. CONTINGENCIES

The directors have confirmed that there are no contingent liabilities which should be disclosed in the accounts at 30 April 2013 (2012 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 and previous year. 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

Allotted, called up and fully paid:

	2013		2012	
	No	£	No	£
Ordinary A Share shares of £1 each	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>

JHJ MEDICO LEGAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30TH APRIL 2013

14. PROFIT AND LOSS ACCOUNT

	2013	2012
Balance brought forward	75,709	52,259
Profit for the financial year	24,775	52,950
Equity dividends	(26,000)	(29,500)
Balance carried forward	<u>74,484</u>	<u>75,709</u>

15. RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS

	2013	2012
Profit for the financial year	24,775	52,950
Equity dividends	(26,000)	(29,500)
Net (reduction)/addition to shareholders' funds	<u>(1,225)</u>	<u>23,450</u>
Opening shareholders' funds	75,713	52,263
Closing shareholders' funds	<u>74,488</u>	<u>75,713</u>