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

	Class of share	At 30 April 2013	At 1 May 2012
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 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

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

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

	Note	2013 £	2012 £
TURNOVER	2	53,091	90,728
Administrative expenses		(22,285)	(24,756)
OPERATING PROFIT	3	30,806	65,972
Interest receivable		20	11
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		30,826	65,983
Tax on profit on ordinary activities	6	(6,051)	(13,033)
PROFIT FOR THE FINANCIAL YEAR		24,775	52,950

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

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·

	2013	2012
	£	£
Depreciation of owned fixed assets	458	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
	4	4

The aggregate payroll costs of the above were.

	2013	2012
	£	£
Wages and salaries	14,745	14,675
Social security costs	–	–
	14,745	14,675

5. DIRECTORS' REMUNERATION

The directors' aggregate remuneration in respect of qualifying services were

	2013	2012
	£	£
Remuneration receivable	14,145	14,075

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%)	6,051	13,033
Total current tax	6,051	13,033

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

7. DIVIDENDS

Equity dividends

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

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	64,840	65,194

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
	21,073	28,324
Accruals and deferred income	7,270	3,400
	28,343	31,724

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
	4	4	4	4

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	74,484	75,709

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	(1,225)	23,450
Opening shareholders' funds	75,713	52,263
Closing shareholders' funds	74,488	75,713