

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021
FOR
HEALTH LAW LIMITED

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FOR THE YEAR ENDED 31 March 2021**

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HEALTH LAW LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 March 2021

DIRECTOR:	Mr D Simpson
REGISTERED OFFICE:	21 Young Street Edinburgh EH2 4HU
REGISTERED NUMBER:	SC494630 (Scotland)
ACCOUNTANTS:	JSA Services Limited 4th Floor Radius House 51 Clarendon Road Watford Hertfordshire WD17 1HP

ABRIDGED BALANCE SHEET
31 March 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Intangible assets	5	10,000	12,500
Tangible assets	6	<u>6,864</u>	<u>5,708</u>
		16,864	18,208
CURRENT ASSETS			
Debtors		10,242	24,650
Cash at bank		<u>83,388</u>	<u>1,994</u>
		93,630	26,644
CREDITORS			
Amounts falling due within one year		<u>(33,954)</u>	<u>(22,564)</u>
NET CURRENT ASSETS		59,676	4,080
TOTAL ASSETS LESS CURRENT LIABILITIES		76,540	22,288
CREDITORS			
Amounts falling due after more than one year		<u>(50,000)</u>	<u>-</u>
NET ASSETS		26,540	22,288
CAPITAL AND RESERVES			
Called up share capital	7	100	100
Retained earnings	8	<u>26,440</u>	<u>22,188</u>
SHAREHOLDERS' FUNDS		26,540	22,288

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

ABRIDGED BALANCE SHEET - continued
31 March 2021

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

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 March 2021 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 10 August 2022 and were signed by:

Mr D Simpson - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2021

1. **STATUTORY INFORMATION**

Health Law Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. **STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

3. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2016, is being amortised evenly over its estimated useful life of ten years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on reducing balance

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2020 - 4) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2021

5. INTANGIBLE FIXED ASSETS

	Totals £
COST	
At 1 April 2020	
and 31 March 2021	<u>25,000</u>
AMORTISATION	
At 1 April 2020	12,500
Amortisation for year	<u>2,500</u>
At 31 March 2021	<u>15,000</u>
NET BOOK VALUE	
At 31 March 2021	<u>10,000</u>
At 31 March 2020	<u>12,500</u>

6. TANGIBLE FIXED ASSETS

	Totals £
COST	
At 1 April 2020	12,286
Additions	<u>3,459</u>
At 31 March 2021	<u>15,745</u>
DEPRECIATION	
At 1 April 2020	6,578
Charge for year	<u>2,303</u>
At 31 March 2021	<u>8,881</u>
NET BOOK VALUE	
At 31 March 2021	<u>6,864</u>
At 31 March 2020	<u>5,708</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2021	2020
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2021

8. RESERVES

Reserves	£26,440
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9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2021 and 31 March 2020:

	2021	2020
	£	£
Mr D Simpson		
Balance outstanding at start of year	13,591	18,546
Amounts advanced	60,561	12,772
Amounts repaid	(74,217)	(17,727)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(65)</u>	<u>13,591</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.