

**HEALTH LAW LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**HEALTH LAW LIMITED**  
**UNAUDITED ACCOUNTS**  
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**HEALTH LAW LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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<b>Director</b>	Mr Douglas Simpson
<b>Company Number</b>	SC494630 (Scotland)
<b>Registered Office</b>	21 YOUNG STREET EDINBURGH EH2 4HU SCOTLAND
<b>Accountants</b>	Hawthorn Tax 20-23 Woodside Place Glasgow G3 7QL

**HEALTH LAW LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	4	7,500	10,000
Tangible assets	5	5,320	6,864
		<u>12,820</u>	<u>16,864</u>
<b>Current assets</b>			
Debtors	6	78,954	71,676
Cash at bank and in hand		18,789	83,388
		<u>97,743</u>	<u>155,064</u>
<b>Creditors: amounts falling due within one year</b>	7	(49,713)	(43,432)
<b>Net current assets</b>		<u>48,030</u>	<u>111,632</u>
<b>Total assets less current liabilities</b>		60,850	128,496
<b>Creditors: amounts falling due after more than one year</b>	8	(30,746)	(50,000)
<b>Provisions for liabilities</b>			
Deferred tax	9	(175)	-
<b>Net assets</b>		<u>29,929</u>	<u>78,496</u>
<b>Capital and reserves</b>			
Called up share capital	10	100	100
Profit and loss account		29,829	78,396
<b>Shareholders' funds</b>		<u>29,929</u>	<u>78,496</u>

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered 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 profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 21 December 2022 and were signed on its behalf by

Mr Douglas Simpson  
Director

Company Registration No. SC494630

**HEALTH LAW LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1 Statutory information**

Health Law Limited is a private company, limited by shares, registered in Scotland, registration number SC494630. The registered office is 21 YOUNG STREET, EDINBURGH, EH2 4HU, SCOTLAND.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	20% on cost
Computer equipment	25% on reducing balance

***Goodwill & Intangible Assets***

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

***Pension costs***

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

**HEALTH LAW LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Government grants**

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

**4 Intangible fixed assets**

**Goodwill**  
**£**

**Cost**

At 1 April 2021 25,000

At 31 March 2022 25,000

**Amortisation**

At 1 April 2021 15,000

Charge for the year 2,500

At 31 March 2022 17,500

**Net book value**

At 31 March 2022 7,500

At 31 March 2021 10,000

**5 Tangible fixed assets**

**Fixtures & fittings**  
**£**  
**Computer equipment**  
**£**  
**Total**  
**£**

**Cost or valuation**

At 1 April 2021 At cost 15,745

Additions 1,566 14,179 349

At 31 March 2022 - 349 349

**Depreciation**

At 1 April 2021 1,566 14,528 16,094

Charge for the year 673 8,208 8,881

At 31 March 2022 313 1,580 1,893

**Net book value**

At 31 March 2022 986 9,788 10,774

At 31 March 2021 580 4,740 5,320

**6 Debtors**

**2022**  
**£**  
**2021**  
**£**

**Amounts falling due within one year**

Accrued income and prepayments 28,824 1,847

Other debtors 50,130 69,829

78,954 71,676

**HEALTH LAW LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

<b>7 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	19,254	-
VAT	6,904	7,304
Taxes and social security	16,961	31,006
Other creditors	5,594	4,987
Accruals	1,000	135
	<u>49,713</u>	<u>43,432</u>
<b>8 Creditors: amounts falling due after more than one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	<u>30,746</u>	<u>50,000</u>
<b>9 Deferred taxation</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accelerated capital allowances	1,011	-
Tax losses carried forward	(836)	-
	<u>175</u>	<u>-</u>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Charged to the profit and loss account	<u>175</u>	<u>-</u>
Provision at end of year	<u>175</u>	<u>-</u>
<b>10 Share capital</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid: 100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

**11 Transactions with related parties**

Other debtors includes an amount owed to the company by a director of £40,179 (2021: £51,901).

**12 Controlling party**

The ultimate controlling party is Mr D Simpson

**13 Average number of employees**

During the year the average number of employees was 4 (2021: 4).

