

# Anaesthetic Expert Witness Limited

Annual Report and Unaudited Financial Statements  
for the Period from 1 February 2021 to 28 February 2022

# **Anaesthetic Expert Witness Limited**

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# **Anaesthetic Expert Witness Limited**

## **Company Information**

<b>Directors</b>	Mr B Heidemann Mrs A Heidemann
<b>Registered office</b>	Stuart House 7 High Street Musselburgh EH21 7AD
<b>Accountants</b>	Ross McConnell Chartered Accountant 3 High Street Kinross KY13 8AW

**Anaesthetic Expert Witness Limited**  
**(Registration number: SC687581)**  
**Balance Sheet as at 28 February 2022**

	Note	2022 £
<b>Fixed Assets</b>		
Tangible Assets	<u>4</u>	3,142
<b>Current assets</b>		
Debtors	<u>5</u>	2,900
Cash at bank and in hand		5,301
		<u>8,201</u>
<b>Creditors:</b> Amounts falling due within one year	<u>6</u>	<u>(5,347)</u>
<b>Net current assets</b>		<u>2,854</u>
<b>Net assets</b>		<u><u>5,996</u></u>
<b>Capital and reserves</b>		
Called up share capital	<u>7</u>	400
Retained earnings		5,596
		<u>5,996</u>
Shareholders' funds		<u><u>5,996</u></u>

For the financial period ending 28 February 2022 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 period 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 financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 14 November 2022 and signed on its behalf by:

.....  
Mr B Heidemann  
Director

# **Anaesthetic Expert Witness Limited**

## **Notes to the Unaudited Financial Statements for the Period from 1 February 2021 to 28 February 2022**

### **1 General information**

The company is a private company limited by share capital, incorporated in Scotland.

The address of its registered office is:

Stuart House  
7 High Street  
Musselburgh  
EH21 7AD

These financial statements were authorised for issue by the Board on 14 November 2022.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the provision of services in the ordinary course of the company's activities.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

# **Anaesthetic Expert Witness Limited**

## **Notes to the Unaudited Financial Statements for the Period from 1 February 2021 to 28 February 2022**

### **Tangible Assets**

Tangible Assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	25% straight line

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Trade debtors**

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised at the transaction price.

### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the profit and loss account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

## **Anaesthetic Expert Witness Limited**

### **Notes to the Unaudited Financial Statements for the Period from 1 February 2021 to 28 February 2022**

#### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

#### **3 Staff numbers**

The average number of persons employed by the company (including directors) during the period, was 2.

# Anaesthetic Expert Witness Limited

## Notes to the Unaudited Financial Statements for the Period from 1 February 2021 to 28 February 2022

### 4 Tangible Assets

	Furniture, fittings and equipment £	Total £
<b>Cost or valuation</b>		
Additions	4,189	4,189
At 28 February 2022	4,189	4,189
<b>Depreciation</b>		
Charge for the period	1,047	1,047
At 28 February 2022	1,047	1,047
<b>Carrying amount</b>		
At 28 February 2022	3,142	3,142

### 5 Debtors

	2022 £
<b>Current</b>	
Trade debtors	2,900

### 6 Creditors

Creditors: amounts falling due within one year

	Note	2022 £
<b>Due within one year</b>		
Loans and borrowings		3,741
Taxation and social security		886
Accruals and deferred income		720
		5,347



## Anaesthetic Expert Witness Limited

### Notes to the Unaudited Financial Statements for the Period from 1 February 2021 to 28 February 2022

#### 7 Share capital

##### Allotted, called up and fully paid shares

	2022	
	No.	£
Ordinary shares of £1 each	200	200
Deferred shares of £1 each	200	200
	<u>400</u>	<u>400</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.