

**REGISTERED NUMBER: 08449718 (England and Wales)**

**TRINITY MEDICAL REPORTING LTD**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

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**FOR THE YEAR ENDED 31 MARCH 2019**

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**TRINITY MEDICAL REPORTING LTD**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**DIRECTORS:**

A K Singhal  
MRS (DR) H A Singhal

**REGISTERED OFFICE:**

29 Heol y Cwm  
Morganstown  
Cardiff  
SOUTH GLAMORGAN  
CF15 8FG

**REGISTERED NUMBER:**

08449718 (England and Wales)

**BALANCE SHEET**  
**31 MARCH 2019**

|  | Notes | 2019<br>£      | £              | 2018<br>£     | £             |
|--|-------|----------------|----------------|---------------|---------------|
| <b>FIXED ASSETS</b>                          |       |                |                |               |               |
| Intangible assets                            | 4     |                | <b>18,900</b>  |               | 20,250        |
| Tangible assets                              | 5     |                | <b>1,555</b>   |               | <u>1,045</u>  |
|  |       |                | <b>20,455</b>  |               | <u>21,295</u> |
| <b>CURRENT ASSETS</b>                        |       |                |                |               |               |
| Debtors                                      | 6     | <b>17,897</b>  |                | 52,850        |               |
| Cash at bank and in hand                     |       | <b>83,299</b>  |                | <u>41,627</u> |               |
|  |       | <b>101,196</b> |                | 94,477        |               |
| <b>CREDITORS</b>                             |       |                |                |               |               |
| Amounts falling due within one year          | 7     | <b>17,988</b>  |                | <u>21,135</u> |               |
| <b>NET CURRENT ASSETS</b>                    |       |                | <b>83,208</b>  |               | <u>73,342</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | <b>103,663</b> |               | <u>94,637</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                |                |               |               |
| Called up share capital                      | 8     |                | <b>2</b>       |               | 2             |
| Retained earnings                            | 9     |                | <b>103,661</b> |               | <u>94,635</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |                | <b>103,663</b> |               | <u>94,637</u> |

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the Company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the Company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

**BALANCE SHEET - continued**  
**31 MARCH 2019**

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

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

The financial statements were approved by the Board of Directors on 24 December 2019 and were signed on its behalf by:

A K Singhal - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**1. STATUTORY INFORMATION**

Trinity Medical Reporting Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Significant judgements and estimates**

In the application of the company's accounting policies, which are described in note 1, management is required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**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 is measured at fair value of the consideration received or receivable net of VAT and discounts. The policies adopted for the recognition of turnover are as follows:

Rendering of Services:

Turnover relates to services and is recognised by reference which is usually billed monthly for monthly engagements.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2013, is being amortised evenly over its estimated useful life of twenty 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.  
Computer equipment - 33% on reducing balance

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**2. ACCOUNTING POLICIES - continued**

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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.

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administration expenses.

**Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the assets cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2018 - NIL).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**4. INTANGIBLE FIXED ASSETS**

**Goodwill**  
£

**COST**

At 1 April 2018  
and 31 March 2019

27,000

**AMORTISATION**

At 1 April 2018  
Charge for year  
At 31 March 2019

6,750

1,350

8,100

**NET BOOK VALUE**

At 31 March 2019  
At 31 March 2018

18,900

20,250

**5. TANGIBLE FIXED ASSETS**

**Computer  
equipment**  
£

**COST**

At 1 April 2018  
Additions  
At 31 March 2019

3,774

1,277

5,051

**DEPRECIATION**

At 1 April 2018  
Charge for year  
At 31 March 2019

2,729

767

3,496

**NET BOOK VALUE**

At 31 March 2019  
At 31 March 2018

1,555

1,045

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

**2019**

**2018**

£

£

Trade debtors

17,897

52,850



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                             | <b>2019</b>          | <b>2018</b>          |
|-----------------------------|----------------------|----------------------|
|                             | <b>£</b>             | <b>£</b>             |
| Tax                         | <b>3,021</b>         | 3,511                |
| Directors' current accounts | <b>14,967</b>        | 17,064               |
| Accrued expenses            | -                    | 560                  |
|                             | <b><u>17,988</u></b> | <b><u>21,135</u></b> |

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

| Number: | Class:   | Nominal<br>value: | <b>2019</b>     | <b>2018</b>     |
|---------|----------|-------------------|-----------------|-----------------|
|         |          |                   | <b>£</b>        | <b>£</b>        |
| 2       | ordinary | £2                | <b><u>2</u></b> | <b><u>2</u></b> |

**9. RESERVES**

|                     | <b>Retained<br/>earnings<br/>£</b> |
|---------------------|------------------------------------|
| At 1 April 2018     | <b>94,635</b>                      |
| Profit for the year | <b>13,026</b>                      |
| Dividends           | <b><u>(4,000)</u></b>              |
| At 31 March 2019    | <b><u>103,661</u></b>              |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**10. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

During the year ended 31 March 2019, the directors maintained a interest free loan account with the company. The movement in the loan account was as follows:

Mr Anil Kumar Singhal

|                  |   | 31.03.2019   | 31.03.2018   |
|------------------|---|--------------|--------------|
|                  | £ |              |              |
| Balance b/f      | £ | 8,533        | 5,768        |
| Amount advanced  |   | 2,000        | 5,930        |
| Amount withdrawn |   | -3,049       | -3,165       |
| Balance c/f      |   | <b>7,484</b> | <b>8,533</b> |

Maximum balance during the year ended 31 March 2019 was £7,484 (2018 £8,533).

Mrs (Dr) H A Singhal

|                  |   | 31.03.2019   | 31.03.2018   |
|------------------|---|--------------|--------------|
|                  | £ |              |              |
| Balance b/f      | £ | 8,531        | 5,766        |
| Amount advanced  |   | 2,000        | 5,930        |
| Amount withdrawn |   | -3,048       | -3,165       |
| Balance c/f      |   | <b>7,483</b> | <b>8,531</b> |

Maximum balance during the year ended 31 March 2019 was £7,483 (2018 £8,531).

**11. ULTIMATE CONTROLLING PARTY**

The company is controlled by Mr A K Singhal and Mrs (Dr) D H A Singhal.

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.