

Company Registration No. 09493444 (England and Wales)

**MEDICAL LEGAL DOCTOR (UK) REPORTING LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**  
**PAGES FOR FILING WITH REGISTRAR**

# MEDICAL LEGAL DOCTOR (UK) REPORTING LTD

## CONTENTS

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	Page
Balance sheet	1
Notes to the financial statements	2 - 4

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# MEDICAL LEGAL DOCTOR (UK) REPORTING LTD

## BALANCE SHEET

AS AT 31 MARCH 2018

	Notes	2018 £	£	2017 £	£
<b>Current assets</b>					
Debtors	3	42,978		85,663	
Cash at bank and in hand		12,791		10,479	
		<u>55,769</u>		<u>96,142</u>	
<b>Creditors: amounts falling due within one year</b>	4	<u>(71,132)</u>		<u>(121,462)</u>	
<b>Net current liabilities</b>			<u>(15,363)</u>		<u>(25,320)</u>
<b>Capital and reserves</b>					
Called up share capital			100		100
Profit and loss reserves			<u>(15,463)</u>		<u>(25,420)</u>
<b>Total equity</b>			<u>(15,363)</u>		<u>(25,320)</u>

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved and signed by the director and authorised for issue on 3 December 2018

Dr Alan Jones

**Director**

**Company Registration No. 09493444**

# MEDICAL LEGAL DOCTOR (UK) REPORTING LTD

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

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### 1 Accounting policies

#### Company information

Medical Legal Doctor (UK) Reporting Ltd is a private company limited by shares incorporated in England and Wales. The registered office is Canolfan Gorseinon Centre, Millers Drive, Gorseinon, Swansea, SA4 4QN.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the year end the company had net liabilities of £15,363, which indicates that the company may not be a going concern.

The company's ongoing activities are dependent upon the continued financial support of the directors and loan creditors who have undertaken to provide such support for at least one year from the date on which these financial statements are approved.

The directors are therefore confident that the company will continue to generate sufficient cash flows to meet its obligations as they fall due for payment.

The directors therefore consider it appropriate that the financial statements are prepared on a going concern basis.

#### 1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes.

#### 1.4 Cash and cash equivalents

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# MEDICAL LEGAL DOCTOR (UK) REPORTING LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### 1.6 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs.

Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 0 (2017 - 0).

### 3 Debtors

	2018	2017
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	43,870	85,711
Other debtors	(892)	(48)
	<u>42,978</u>	<u>85,663</u>

## MEDICAL LEGAL DOCTOR (UK) REPORTING LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

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**4 Creditors: amounts falling due within one year**

	2018 £	2017 £
Trade creditors	48,354	77,174
Amounts due to group undertakings and undertakings in which the company has a participating interest	15,088	37,088
Other taxation and social security	7,162	6,880
Other creditors	528	320
	<hr/>	<hr/>
	71,132	121,462
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**5 Related party transactions**

Included in other creditors is £528 (2017: £320) owed to the director by the company. This loan is provided interest free, unsecured and repayable on demand.

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.