

REGISTERED NUMBER: OC411938 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2020

for

**Medical Expert Witness Alliance (Mewa)
Limited Liability Partnership**

Medical Expert Witness Alliance (Mewa)
Limited Liability Partnership (Registered number: OC411938)

Contents of the Financial Statements
for the Year Ended 31 March 2020

	Page
Balance Sheet	1
Notes to the Financial Statements	3

Medical Expert Witness Alliance (Mewa)
Limited Liability Partnership (Registered number: OC411938)

Balance Sheet
31 March 2020

	Notes	31.3.20 £	£	31.3.19 £	£
FIXED ASSETS					
Tangible assets	4		16,270		15,424
CURRENT ASSETS					
Debtors	5	1,007,975		616,976	
Cash at bank		<u>245,686</u>		<u>177,891</u>	
		1,253,661		794,867	
CREDITORS					
Amounts falling due within one year	6	<u>621,769</u>		<u>196,361</u>	
NET CURRENT ASSETS			<u>631,892</u>		<u>598,506</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
and					
NET ASSETS ATTRIBUTABLE TO MEMBERS			<u>648,162</u>		<u>613,930</u>
LOANS AND OTHER DEBTS DUE TO MEMBERS	7		<u>648,162</u>		<u>613,930</u>
TOTAL MEMBERS' INTERESTS					
Loans and other debts due to members	7		648,162		613,930
Amounts due from members	5		<u>(73,039)</u>		<u>(33,873)</u>
			<u>575,123</u>		<u>580,057</u>

The LLP is entitled to exemption from audit under Section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 for the year ended 31 March 2020.

The members acknowledge their responsibilities for:

- ensuring that the LLP keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 and
- preparing financial statements which give a true and fair view of the state of affairs of the LLP 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 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to financial statements, so far as applicable to the LLP.

The notes form part of these financial statements

Medical Expert Witness Alliance (Mewa)
Limited Liability Partnership (Registered number: OC411938)

Balance Sheet - continued
31 March 2020

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

In accordance with Section 444 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, the Income Statement has not been delivered.

The financial statements were approved by the members of the LLP and authorised for issue on 7 September 2020 and were signed by:

Dr R Ahmed - Designated member

Notes to the Financial Statements
for the Year Ended 31 March 2020

1. STATUTORY INFORMATION

Medical Expert Witness Alliance (Mewa) Limited Liability Partnership is registered in England and Wales. The LLP's registered number and registered office address are as below:

Registered number:	OC411938
Registered office:	Pure Offices Broadwell Road Oldbury B69 4BY

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 requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships. The financial statements have been prepared under the historical cost convention.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the limited liability partnership's accounting policies, the members are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There have been no critical judgements, estimates and assumptions made in the preparation of these financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

2. ACCOUNTING POLICIES - continued

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 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. The fair value of consideration takes into account trade discounts, settlements discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from the provision of medical services is recognised on service delivery.

Tangible fixed assets

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

Fixtures & Fittings - 20% straight line

Financial instruments

The limited liability partnership 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 limited liability partnership's statement of financial position when the limited liability partnership becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset and 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.

Pension costs and other post-retirement benefits

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

3. EMPLOYEE INFORMATION

The average number of employees during the year was 11 (2019 - 7) .

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2019	22,458
Additions	6,672
At 31 March 2020	<u>29,130</u>
DEPRECIATION	
At 1 April 2019	7,034
Charge for year	5,826
At 31 March 2020	<u>12,860</u>
NET BOOK VALUE	
At 31 March 2020	<u>16,270</u>
At 31 March 2019	<u>15,424</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20 £	31.3.19 £
Trade debtors	934,936	583,103
Other debtors	73,039	33,873
	<u>1,007,975</u>	<u>616,976</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20 £	31.3.19 £
Trade creditors	316,673	3,636
Taxation and social security	300,283	187,369
Other creditors	4,813	5,356
	<u>621,769</u>	<u>196,361</u>

7. LOANS AND OTHER DEBTS DUE TO MEMBERS

In the event of a winding up the amounts included in "Loans and other debts due to members" will rank equally with unsecured creditors.

8. ULTIMATE CONTROLLING PARTY

The ultimate controlling party are the members of the limited liability partnership.

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.