

**Report of the Members and**  
**Unaudited Financial Statements for the Year Ended 31st March 2023**  
**for**  
**Medical Expert Witness Alliance (MEWA)**  
**Limited Liability Partnership**

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**for the Year Ended 31st March 2023**

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

**General Information**  
**for the Year Ended 31st March 2023**

<b>DESIGNATED MEMBERS:</b>	Medicolegal Practice Limited IK Enterprises Limited Yourmind.clinic Limited
<b>REGISTERED OFFICE:</b>	Pure Offices Broadwell Road Oldbury B69 4BY
<b>REGISTERED NUMBER:</b>	OC411938 (England and Wales)
<b>ACCOUNTANTS:</b>	Veritas Accountants & Advisory Limited First Floor 49 Peter Street Manchester M2 3NG

**Report of the Members**  
**for the Year Ended 31st March 2023**

The members present their report with the financial statements of the LLP for the year ended 31st March 2023.

**PRINCIPAL ACTIVITY**

The principal activity of the LLP in the year under review was that of the provision of medical services.

**DESIGNATED MEMBERS**

The designated members during the year under review were:

Medicolegal Practice Limited  
IK Enterprises Limited  
Yourmind.clinic Limited

**RESULTS FOR THE YEAR AND ALLOCATION TO MEMBERS**

The profit for the year before members' remuneration and profit shares was £2,395,915 (2022 - £3,607,706 profit).

**MEMBERS' INTERESTS**

The members' drawing policy allows each member to draw a proportion of their profit share, subject to the cash requirements of the business.

A member's capital requirement is linked to their share of profit and the financing requirement of the limited liability partnership. There is no opportunity for appreciation of the capital subscribed. Just as incoming members introduce their capital at "par", so the retiring members are repaid their capital at "par".

**ON BEHALF OF THE MEMBERS:**

Dr R Ahmed - Designated member

21st December 2023

**Chartered Certified Accountants' Report to the Members  
on the Unaudited Financial Statements of  
Medical Expert Witness Alliance (MEWA)  
Limited Liability Partnership**

In order to assist you to fulfil your duties under the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, we have prepared for your approval the financial statements of Medical Expert Witness Alliance (MEWA) Limited Liability Partnership for the year ended 31st March 2023 which comprise the Income Statement, Balance Sheet, Reconciliation of Members' Interests and the related notes from the LLP's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the members of Medical Expert Witness Alliance (MEWA) Limited Liability Partnership, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Medical Expert Witness Alliance (MEWA) Limited Liability Partnership and state those matters that we have agreed to state to the members of Medical Expert Witness Alliance (MEWA) Limited Liability Partnership, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the LLP and its members, as a body, for our work or for this report.

It is your duty to ensure that Medical Expert Witness Alliance (MEWA) Limited Liability Partnership has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Medical Expert Witness Alliance (MEWA) Limited Liability Partnership. You consider that Medical Expert Witness Alliance (MEWA) Limited Liability Partnership is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Medical Expert Witness Alliance (MEWA) Limited Liability Partnership. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Veritas Accountants & Advisory Limited  
First Floor  
49 Peter Street  
Manchester  
M2 3NG

21st December 2023

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

**Income Statement**  
**for the Year Ended 31st March 2023**

	<b>31.3.23</b>	<b>31.3.22</b>
	<b>£</b>	<b>£</b>
<b>TURNOVER</b>	7,015,563	7,334,878
Cost of sales	<u>3,724,434</u>	<u>3,179,042</u>
<b>GROSS PROFIT</b>	3,291,129	4,155,836
Administrative expenses	<u>883,498</u>	<u>544,072</u>
	2,407,631	3,611,764
Other operating income	<u>-</u>	<u>58</u>
<b>OPERATING PROFIT</b>	2,407,631	3,611,822
Interest payable and similar expenses	<u>11,716</u>	<u>4,116</u>
<b>PROFIT FOR THE FINANCIAL YEAR BEFORE MEMBERS' REMUNERATION AND PROFIT SHARES AVAILABLE FOR DISCRETIONARY DIVISION AMONG MEMBERS</b>	<u>2,395,915</u>	<u>3,607,706</u>

The notes form part of these financial statements

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

**Balance Sheet**  
**31st March 2023**

	Notes	31.3.23 £	£	31.3.22 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		29,602		22,122
<b>CURRENT ASSETS</b>					
Debtors	5	3,102,322		2,517,358	
Cash at bank		<u>519,319</u>		<u>731,252</u>	
		3,621,641		3,248,610	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>1,843,637</u>		<u>1,310,490</u>	
<b>NET CURRENT ASSETS</b>			<u>1,778,004</u>		<u>1,938,120</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,807,606		1,960,242
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		-		125,000
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>			<u>1,807,606</u>		<u>1,835,242</u>
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>	8		<u>1,807,606</u>		<u>1,835,242</u>
<b>TOTAL MEMBERS' INTERESTS</b>					
Loans and other debts due to members	8		1,807,606		1,835,242
Amounts due from members	5		<u>(517,982)</u>		<u>(413,439)</u>
			<u>1,289,624</u>		<u>1,421,803</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 31st March 2023.

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.

**Balance Sheet - continued**  
**31st March 2023**

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

The financial statements were approved by the members of the LLP and authorised for issue on 21st December 2023 and were signed by:

Dr R Ahmed - Designated member



Reconciliation of Members' Interests  
for the Year Ended 31st March 2023

	EQUITY Members' other interests	DEBT Loans and other debts due to members less any amounts due from members in debtors	TOTAL MEMBERS' INTERESTS
	Other reserves £	Other amounts £	Total £
Amount due to members		1,835,242	
Amount due from members		(413,439)	
Balance at 1st April 2022	-	1,421,803	1,421,803
Profit for the financial year available for discretionary division among members	2,395,915	-	2,395,915
Members' interests after profit for the year	2,395,915	1,421,803	3,817,718
Other divisions of profit	(2,395,915)	2,395,915	-
Drawings on account and distributions of profit	-	(2,528,094)	(2,528,094)
Amount due to members		1,807,606	
Amount due from members		(517,982)	
Balance at 31st March 2023	-	1,289,624	1,289,624

Reconciliation of Members' Interests  
for the Year Ended 31st March 2023

	EQUITY Members' other interests	DEBT Loans and other debts due to members less any amounts due from members in debtors	TOTAL MEMBERS' INTERESTS
	Other reserves £	Other amounts £	Total £
Amount due to members		698,097	
Amount due from members		-	
Balance at 1st April 2021	-	698,097	698,097
Profit for the financial year available for discretionary division among members	3,607,706	-	3,607,706
Members' interests after profit for the year	3,607,706	698,097	4,305,803
Other divisions of profit	(3,607,706)	3,607,706	-
Drawings on account and distributions of profit	-	(2,884,000)	(2,884,000)
Amount due to members		1,835,242	
Amount due from members		(413,439)	
Balance at 31st March 2022	-	1,421,803	1,421,803

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023

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 can be found on the General Information page.

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.

**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. 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**

Tangible Fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment loss.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and Fittings - 25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to the profit or loss.

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023

2. **ACCOUNTING POLICIES - continued**

**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 15 (2022 - 15) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1st April 2022	49,558
Additions	15,041
Disposals	(670)
At 31st March 2023	<u>63,929</u>
<b>DEPRECIATION</b>	
At 1st April 2022	27,436
Charge for year	6,901
Eliminated on disposal	(10)
At 31st March 2023	<u>34,327</u>
<b>NET BOOK VALUE</b>	
At 31st March 2023	<u>29,602</u>
At 31st March 2022	<u>22,122</u>

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

	31.3.23 £	31.3.22 £
Trade debtors	2,584,340	2,103,919
Other debtors	517,982	413,439
	<u>3,102,322</u>	<u>2,517,358</u>

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Bank loans and overdrafts	67,291	62,500
Trade creditors	1,104,703	603,478
Social security and other taxes	6,818	4,371
VAT	658,390	636,273
Pension	2,825	1,368
Accrued expenses	3,610	2,500
	<u>1,843,637</u>	<u>1,310,490</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.23	31.3.22
	£	£
Bank loans - 1-2 years	<u>-</u>	<u>125,000</u>

The bounce back loan is government backed for the first year and interest is charged at 3.49% over the Bank of England base rate per annum, for the rest of the loan term, which is 3 years.

On the 23rd of January 2021, a charge was registered in favour of HSBC UK Bank plc. The charge is in relation to a debenture issued by the LLP which covers all money and liabilities whatever, whenever and however incurred whether now or in the future due to the bank. As at the balance sheet date, there was no liability relating to the debenture.

8. 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.

9. 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.