

**REGISTERED NUMBER: 07890928 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

**FOR**

**LEHOVSKY MEDICAL PRACTICE LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS**

**for the Year Ended 31st December 2021**

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	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

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# LEHOVSKY MEDICAL PRACTICE LIMITED

## COMPANY INFORMATION

for the Year Ended 31st December 2021

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**DIRECTORS:**

J Lehovsky  
A J Lehovsky  
K A Lehovsky  
C L Lehovsky

**REGISTERED OFFICE:**

2 Park Avenue  
Radlett  
Hertfordshire  
WD7 7EA

**REGISTERED NUMBER:**

07890928 (England and Wales)

**ACCOUNTANTS:**

KJG  
1 City Road East  
Manchester  
M15 4PN

**LEHOVSKY MEDICAL PRACTICE LIMITED (REGISTERED NUMBER: 07890928)****BALANCE SHEET****31st December 2021**

		<b>2021</b>	<b>2020</b>
	Notes	£	£
<b>FIXED ASSETS</b>			
Intangible assets	4	-	-
Tangible assets	5	<u>3,963</u>	<u>1,679</u>
		<u>3,963</u>	<u>1,679</u>
<b>CURRENT ASSETS</b>			
Debtors	6	7,437	22,432
Cash at bank		<u>345,245</u>	<u>242,297</u>
		<u>352,682</u>	<u>264,729</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(36,798)</u>	<u>(39,486)</u>
<b>NET CURRENT ASSETS</b>		<u>315,884</u>	<u>225,243</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>319,847</u>	<u>226,922</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	8	100	100
Retained earnings		<u>319,747</u>	<u>226,822</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>319,847</u>	<u>226,922</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2021 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
- (b) 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.

The notes form part of these financial statements

**BALANCE SHEET - continued**

**31st December 2021**

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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 Profit and Loss Account has not been delivered.

The financial statements were approved the Board of Directors and authorised for issue on 3rd September 2022 and were signed on its behalf by:

J Lehovsky - Director

**NOTES TO THE FINANCIAL STATEMENTS**

**for the Year Ended 31st December 2021**

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**1. STATUTORY INFORMATION**

Lehovsky Medical Services Limited is a private company, limited by shares, registered in England and Wales, registration number 07890928. The address of the registered office and principal place of business is 2 Park Avenue, Radlett, Hertfordshire, WD7 7EA.

**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.

**Turnover**

Turnover represents amounts recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts. Turnover principally consists of fees from medical services, which are recognised at the point of which the goods or services are provided.

**Goodwill**

Goodwill arising on an acquisition of a business is carried at cost less accumulated amortisation and impairment losses, if any. For the purposes of impairment testing, goodwill is allocated to each of the Company's cash-generating units (or groups of cash-generating units) that is expected to benefit from the synergies of the combination.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation on tangible fixed assets is charged to the profit and loss so as to write off their value, over their estimated useful lives, using the following methods:

Plant and machinery	- 25% reducing balance
Computer equipment	- 25% reducing balance

At each balance sheet date, the Company reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the profit and loss account, 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**

for the Year Ended 31st December 2021

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2. **ACCOUNTING POLICIES - continued**

**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.

**Foreign currencies**

Assets and liabilities denominated in foreign currencies are translated into euros at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are exchanged into sterling at the rate ruling on the date of the transaction. The profit and loss account items are translated into euros on a monthly basis using the average rate for the month that the transaction falls in. All differences are taken to the statement of comprehensive income. Non-monetary items that are measured at historic cost in a foreign currency are not retranslated.

**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.

**Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts.

**Trade and other creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2020 - 4) .

## NOTES TO THE FINANCIAL STATEMENTS - continued

for the Year Ended 31st December 2021

## 4. INTANGIBLE FIXED ASSETS

Goodwill  
£**COST**At 1st January 2021  
and 31st December 2021175,001**AMORTISATION**At 1st January 2021  
and 31st December 2021175,001**NET BOOK VALUE**At 31st December 2021  
At 31st December 2020--

## 5. TANGIBLE FIXED ASSETS

Plant and  
machinery  
£Computer  
equipment  
£Totals  
£**COST**At 1st January 2021  
Additions  
At 31st December 2021

651

10,926

11,577

-3,3743,37465114,30014,951**DEPRECIATION**At 1st January 2021  
Charge for year  
At 31st December 2021

651

9,247

9,898

-1,0901,09065110,33710,988**NET BOOK VALUE**At 31st December 2021  
At 31st December 2020-3,9633,963-1,6791,679

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

2021  
£2020  
£Trade debtors  
Other debtors

7,431

22,425

677,43722,432



**NOTES TO THE FINANCIAL STATEMENTS - continued**

for the Year Ended 31st December 2021

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>120</b>	-
Taxation and social security	<b>29,306</b>	33,713
Other creditors	<b>7,372</b>	5,773
	<b><u>36,798</u></b>	<b><u>39,486</u></b>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal Value:	<b>2019</b>	<b>2018</b>
			<b>£</b>	<b>£</b>
40	A Ordinary	£1	<b>40</b>	40
40	B Ordinary	£1	<b>40</b>	40
10	C Ordinary	£1	<b>10</b>	10
10	D Ordinary	£1	<b>10</b>	10
			<b><u>100</u></b>	<u>100</u>

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

The following advances and credits to a director subsisted during the years ended 31st December 2021 and 31st December 2020:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>A J Lehovsky</b>		
Balance outstanding at start of year	<b>2,906</b>	2,906
Amounts advanced	<b>200,000</b>	170,000
Amounts repaid	<b>(200,000)</b>	(170,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<b><u>2,906</u></b>	<b><u>2,906</u></b>

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.