

Registered number
08060705

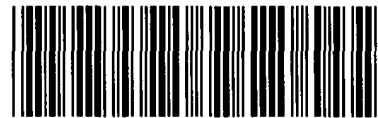
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MS MOHI MEDICAL SERVICES LTD

Report and Accounts

31 May 2022

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MS MOHI MEDICAL SERVICES LTD
Registered number: 08060705
Directors' Report

The directors present their report and accounts for the year ended 31 May 2022.

Directors

The following persons served as directors during the year:

Gyanendra Upmanyu

Directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

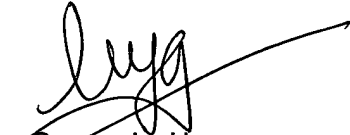
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 11 April 2023 and signed on its behalf.



Gyanendra Upmanyu
Director

MS MOHI MEDICAL SERVICES LTD**Registered number: 08060705****Balance Sheet****as at 31 May 2022**

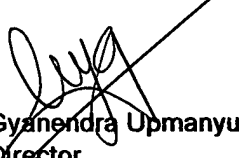
	Notes	2022 £	2021 £
Current assets			
Cash at bank and in hand		287,365	154,171
		<u>287,365</u>	<u>154,171</u>
Creditors: amounts falling due within one year	2	(245,212)	(94,289)
Net current assets		<u>42,153</u>	<u>59,882</u>
Total assets less current liabilities		<u>42,153</u>	<u>59,882</u>
Net assets		<u>42,153</u>	<u>59,882</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		42,053	59,782
Shareholders' funds		<u>42,153</u>	<u>59,882</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

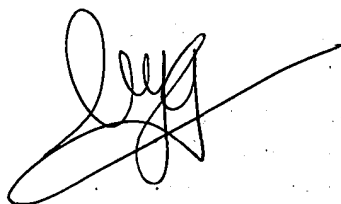
The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.


Gyanendra Upmanyu
Director

Approved by the board on 11 April 2023

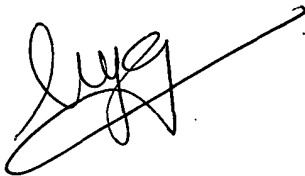
MS MOHI MEDICAL SERVICES LTD
Profit and Loss Account
for the year ended 31 May 2022

	2022 £	2021 £
Turnover	135,473	77,109
Administrative expenses	(33,904)	(20,337)
Profit before taxation	<u>101,569</u>	<u>56,772</u>
Tax on profit	(19,298)	(10,787)
Profit for the financial year	<u>82,271</u>	<u>45,985</u>



MS MOHI MEDICAL SERVICES LTD
Statement of Changes in Equity
for the year ended 31 May 2022

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 June 2020	100	-	-	33,797	33,897
Profit for the financial year				45,985	45,985
Total comprehensive income for the financial year	-	-	-	45,985	45,985
Dividends				(20,000)	(20,000)
At 31 May 2021	100	-	-	59,782	59,882
Correction of prior year errors				-	-
Effect of retrospective changes in accounting policies				-	-
At 31 May 2021 as restated	100	-	-	59,782	59,882
At 1 June 2021	100	-	-	59,782	59,882
Profit for the financial year				82,271	82,271
Total comprehensive income for the financial year	-	-	-	82,271	82,271
Dividends				(100,000)	(100,000)
Shares issued	-	-			-
Shares redeemed	-				-
At 31 May 2022	100	-	-	42,053	42,153



MS MOHI MEDICAL SERVICES LTD
Notes to the Accounts
for the year ended 31 May 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Creditors: amounts falling due within one year

	2022	2021
	£	£
Taxation and social security costs	19,325	10,814
Other creditors	225,887	83,475
	<u>245,212</u>	<u>94,289</u>



MS MOHI MEDICAL SERVICES LTD**Detailed profit and loss account****for the year ended 31 May 2022***This schedule does not form part of the statutory accounts*

	2022	2021
	£	£
Sales		
Sales	135,473	77,109
	<u>135,473</u>	<u>77,109</u>
Administrative expenses		
Employee costs:		
Wages and salaries	9,000	2,619
Travel and subsistence	3,111	1,344
Motor expenses	3,620	1,776
	<u>15,731</u>	<u>5,739</u>
Premises costs:		
Use of home	2,108	1,200
	<u>2,108</u>	<u>1,200</u>
General administrative expenses:		
Telephone and internet	2,579	1,428
Postage	27	15
Stationery and printing	135	102
Bank charges	86	80
Software	963	-
Sundry expenses	175	35
	<u>3,965</u>	<u>1,660</u>
Legal and professional costs:		
Accountancy fees	1,000	900
Other legal and professional	11,100	10,838
	<u>12,100</u>	<u>11,738</u>
	<u>33,904</u>	<u>20,337</u>

