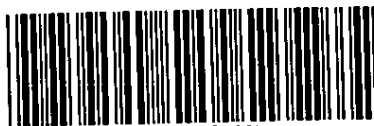


COMPANY REGISTRATION NUMBER 2285244

**HEALTH MATTERS PUBLICATIONS  
COMPANY LIMITED BY GUARANTEE  
UNAUDITED ABBREVIATED ACCOUNTS  
FOR  
31 MARCH 2009**

WEDNESDAY



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23/12/2009  
COMPANIES HOUSE

**MICHAEL JELICOE**

Chartered Accountant  
59 Knowle Wood Road  
Dorridge  
West Midlands B93 8JP

# HEALTH MATTERS PUBLICATIONS COMPANY LIMITED BY GUARANTEE

## ABBREVIATED BALANCE SHEET

31 MARCH 2009

	Note	2009	2008
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		-	-
<b>CURRENT ASSETS</b>			
Stocks		-	200
Debtors		212	1,361
Cash at bank and in hand		3,737	8,577
		<u>3,949</u>	<u>10,138</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>650</u>	<u>12,773</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>3,299</u>	<u>(2,635)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,299</u>	<u>(2,635)</u>
<b>RESERVES</b>	<b>3</b>		
Income and expenditure account		3,299	(2,635)
<b>MEMBERS' FUNDS/(DEFICIT)</b>		<u>3,299</u>	<u>(2,635)</u>

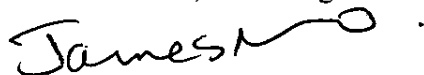
The Management Council are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The Management Council acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the Management Council and authorised for issue on 15 December 2009, and are signed on their behalf by:



J. MUNRO  
Council Member

Company Registration Number: 2285244

# **HEALTH MATTERS PUBLICATIONS COMPANY LIMITED BY GUARANTEE**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2009**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Following the disposal of the business the directors intend to cease operations in the next financial year. The accounts have been prepared on a cessation basis.

#### **Turnover**

Turnover is the amount receivable from sales made and subscriptions received by the company. Subscription income is released to sales in instalments when issues of the company's publications are sent out to the subscriber.

In respect of contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

#### **Fixed assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment - 33% per annum on cost

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight line basis over the period of the lease.

# HEALTH MATTERS PUBLICATIONS COMPANY LIMITED BY GUARANTEE

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2009

### 1. ACCOUNTING POLICIES *(continued)*

#### Financial instruments

To reflect the principles based approach to preparing financial statements it is necessary to define a number of concepts previously known as assets, liabilities and equity. Financial instruments is the new collective name for these; financial instruments are classified and accounted for, according to the substance of the contractual arrangement under which they arise. They are classified as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### 2. FIXED ASSETS

	Tangible Assets £
<b>COST</b>	
At 1 April 2008	13,993
Disposals	(13,993)
<b>At 31 March 2009</b>	<u>—</u>
<b>DEPRECIATION</b>	
At 1 April 2008	13,993
On disposals	(13,993)
<b>At 31 March 2009</b>	<u>—</u>
<b>NET BOOK VALUE</b>	
<b>At 31 March 2009</b>	<u>—</u>
At 31 March 2008	<u>—</u>

### 3. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and has no share capital. Three members have agreed to contribute £1 in the event of the winding up of the company.