

**COMPANY REGISTRATION NUMBER 04018242**

**REPRODUCTIVE HEALTHCARE LIMITED  
UNAUDITED ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED  
31 DECEMBER 2013**

**SATURDAY**



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**16/08/2014**

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**COMPANIES HOUSE**

# **REPRODUCTIVE HEALTHCARE LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2013**

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# REPRODUCTIVE HEALTHCARE LIMITED

## ABBREVIATED BALANCE SHEET

31 DECEMBER 2013

	Note	£	2013 £	2012 £
<b>FIXED ASSETS</b>	<b>2</b>			
Intangible assets			1,780	2,022
Tangible assets			<u>1,848</u>	<u>661</u>
			3,628	2,683
<b>CURRENT ASSETS</b>				
Debtors		136,967	112,129	
Cash at bank and in hand		<u>56,786</u>	<u>62,347</u>	
		193,753	174,476	
<b>CREDITORS: Amounts falling due within one year</b>		<u>110,918</u>	<u>187,645</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>82,835</u>	<u>(13,169)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>86,463</u>	<u>(10,486)</u>
<b>CAPITAL AND RESERVES</b>				
Called-up equity share capital	3		1,121	1,121
Share premium account			275,970	275,970
Profit and loss account			<u>(190,628)</u>	<u>(287,577)</u>
<b>SHAREHOLDERS' FUNDS/(DEFICIT)</b>			<u>86,463</u>	<u>(10,486)</u>

For the year ended 31 December 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 11/08/2014 and are signed on their behalf by:

.....  
Dr K Ahuja (Chairman)

Company Registration Number: 04018242

The notes on pages 2 to 3 form part of these abbreviated accounts.

# REPRODUCTIVE HEALTHCARE LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2013

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### 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 April 2008).

#### **Turnover**

The turnover shown in the profit and loss account represents amounts receivable from the sale of medical journals exclusive of value added tax and trade discounts.

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

#### **Amortisation**

Amortisation 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:

Intangibles	- 10% straight line
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#### **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:

Fixtures & Fittings	- 20% straight line
Furniture and equipment	- 25% straight line
Website design costs	- 33% straight line

#### **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 profits on a straight line basis over the period of the lease.

#### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not yet reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or receive more, tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

# REPRODUCTIVE HEALTHCARE LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2013

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

#### Foreign currencies

Transactions in foreign currencies are translated at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Where exchange differences result from the translation of foreign currency borrowings raised to acquire foreign assets they are taken to reserves and offset against the differences arising from the translation of those assets. All other exchange differences are dealt with through the profit and loss account.

### 2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
<b>COST</b>			
At 1 January 2013	2,385	52,570	54,955
Additions	—	2,083	2,083
<b>At 31 December 2013</b>	<u>2,385</u>	<u>54,653</u>	<u>57,038</u>
<b>DEPRECIATION</b>			
At 1 January 2013	363	51,909	52,272
Charge for year	242	896	1,138
<b>At 31 December 2013</b>	<u>605</u>	<u>52,805</u>	<u>53,410</u>
<b>NET BOOK VALUE</b>			
At 31 December 2013	<u>1,780</u>	<u>1,848</u>	<u>3,628</u>
At 31 December 2012	<u>2,022</u>	<u>661</u>	<u>2,683</u>

### 3. SHARE CAPITAL

#### Allotted and called up:

	2013		2012	
	No	£	No	£
Ordinary shares of £0.01 each	<u>112,110</u>	<u>1,121</u>	<u>112,110</u>	<u>1,121</u>

The amounts of paid up share capital for the following categories of shares differed from the called up share capital stated above due to unpaid calls and were as follows:

	2013	2012
	£	£
Ordinary shares	<u>91</u>	<u>91</u>