

MEDICHOICE HEALTHCARE SERVICES LLP
ABBREVIATED ACCOUNTS
31 DECEMBER 2008

WEDNESDAY



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COMPANIES HOUSE

MEDICHOICE HEALTHCARE SERVICES LLP
INDEPENDENT AUDITOR'S REPORT TO THE LLP *(continued)*
UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts, together with the financial statements of Medichoice Healthcare Services LLP for the period from 6 October 2008 to 31 December 2008 prepared under Section 396 of the Companies Act 2006 as modified by the Limited Liability Partnerships Regulations 2008.

This report is made solely to the LLP, in accordance with Section 449 of the Companies Act 2006 as modified by the Limited Liability Partnerships Regulations 2008. Our work has been undertaken so that we might state to the LLP those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the LLP for our work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF MEMBERS AND AUDITOR

The members are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006 as modified by the Limited Liability Partnerships Regulations 2008. It is our responsibility to form an independent opinion as to whether the LLP is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

BASIS OF OPINION

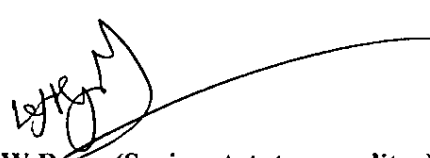
We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the LLP is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

OPINION

In our opinion the LLP is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, as modified by the Limited Liability Partnerships Regulations 2008, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

OTHER INFORMATION

On 7 October 2009 we reported, as auditor of the LLP, to the members on the financial statements prepared under Section 396 of the Companies Act 2006 as modified by the Limited Liability Partnerships Regulations 2008 for the period from 6 October 2008 to 31 December 2008, and the full text of the LLP audit report is reproduced on pages 3 to 4 of these financial statements.



J W Rowe (Senior statutory auditor)
For and on behalf of Leftley Rowe and Company, Statutory Auditor

The Heights
59-65 Lowlands Road
Harrow
Middlesex
HA1 3AW

7 October 2009

MEDICHOICE HEALTHCARE SERVICES LLP

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MEDICHOICE HEALTHCARE SERVICES LLP

PERIOD FROM 6 OCTOBER 2008 TO 31 DECEMBER 2008

We have audited the financial statements of Medichoice Healthcare Services LLP for the period from 6 October 2008 to 31 December 2008, which have been prepared on the basis of the accounting policies set out therein.

This report is made solely to the LLP's members, as a body, in accordance with Section 495 of the Companies Act 2006 as modified by the Limited Liability Partnerships Regulations 2008. Our audit work has been undertaken so that we might state to the LLP's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the LLP and the LLP's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF MEMBERS AND AUDITOR

The members' responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Members' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, have been prepared in accordance with the Companies Act 2006 as modified by the Limited Liability Partnerships Regulations 2008, and give a true and fair view. We also report to you whether in our opinion the information given in the Members' Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the LLP has not kept adequate accounting records, if we have not received all the information and explanations we require for our audit, or if certain disclosures of members' remuneration specified by law are not made.

We read the Members' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board, except that the scope of our work was limited as explained below.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the members in the preparation of the financial statements, and of whether the accounting policies are appropriate to the LLP's circumstances, consistently applied and adequately disclosed.

We planned our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. However, the evidence available to us was limited because we were not appointed auditors of the LLP during the prior period and in consequence it was not possible for us to perform the auditing procedures necessary to obtain sufficient appropriate audit evidence as regards the amounts included in the preceding periods' financial statements. Any adjustment to these figures would have a consequential effect on the result for the period ended 31 December 2008.

MEDICHOICE HEALTHCARE SERVICES LLP

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MEDICHOICE HEALTHCARE SERVICES LLP

PERIOD FROM 6 OCTOBER 2008 TO 31 DECEMBER 2008

In our opinion, the financial statements give a true and fair view of the state of the LLP's affairs as at 31 December 2008 and, except for any adjustments that might have been found to be necessary had we been able to obtain sufficient evidence concerning the balances brought forward at 5 October 2008, of its result for the period then ended, have been properly prepared in accordance with the Companies Act 2006 as modified by the Limited Liability Partnerships Regulations 2008, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and the information given in the Members' Report is consistent with the financial statements.

In respect alone of the limitation on our work relating to the opening balances:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether proper accounting records had been maintained.



J W Rowe (Senior statutory auditor)

For and on behalf of Leftley Rowe and Company, Statutory Auditor

**The Heights
59-65 Lowlands Road
Harrow
Middlesex
HA1 3AW**

7 October 2009

MEDICHOICE HEALTHCARE SERVICES LLP

ABBREVIATED BALANCE SHEET

31 DECEMBER 2008

	Note	31 Dec 08 £	5 Oct 08 £
FIXED ASSETS			
Tangible assets	2	26,256	30,000
CURRENT ASSETS			
Stocks		-	4,475
Debtors		702,012	138,737
Cash at bank and in hand		13,996	102,090
		<u>716,008</u>	<u>245,302</u>
CREDITORS: Amounts falling due within one year		<u>(504,573)</u>	<u>(98,133)</u>
NET CURRENT ASSETS		211,435	147,169
TOTAL ASSETS LESS CURRENT LIABILITIES		237,691	177,169
NET ASSETS ATTRIBUTABLE TO MEMBERS		237,691	177,169

REPRESENTED BY:

Loans and other debts due to members

Other amounts	3	<u>237,691</u>	<u>177,169</u>
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TOTAL MEMBERS' INTERESTS

Loans and other debts due to members	3	<u>237,691</u>	<u>177,169</u>
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These abbreviated accounts have been prepared under the small LLPs regime.

These abbreviated accounts were approved by the members and authorised for issue on 7 October 2009, and are signed on their behalf by:



S C Radia
Designated Member

Registered Number: OC314900

The notes on pages 6 to 7 form part of these abbreviated accounts.

MEDICHOICE HEALTHCARE SERVICES LLP
NOTES TO THE ABBREVIATED ACCOUNTS
PERIOD FROM 6 OCTOBER 2008 TO 31 DECEMBER 2008

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of financial instruments, and in accordance with applicable UK accounting standards and the requirements of the Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in March 2006 (SORP 2006).

Cash flow statement

The members have taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the LLP is small.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the period.

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	- 25% reducing balance per annum
Motor Vehicles	- 25% reducing balance per annum

Stocks

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

MEDICHOICE HEALTHCARE SERVICES LLP

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 6 OCTOBER 2008 TO 31 DECEMBER 2008

2. FIXED ASSETS

	Tangible Assets £
COST	
At 6 October 2008	30,000
Disposals	(2,100)
)	
At 31 December 2008	<u>27,900</u>
 DEPRECIATION	
Charge for period	1,644
At 31 December 2008	<u>1,644</u>
 NET BOOK VALUE	
At 31 December 2008	<u>26,256</u>
At 5 October 2008	<u>30,000</u>

3. LOANS AND OTHER DEBTS DUE TO MEMBERS

	31 Dec 08 £	5 Oct 08 £
Loans from members	177,169	177,169
Amounts owed to members in respect of profits	60,522	-
	<u>237,691</u>	<u>177,169</u>

In the event of a winding up, loan and other debts due to members may be set off against amounts due from members but would otherwise rank as unsecured creditors. Members' other interests rank after unsecured creditors.