

REGISTERED NUMBER OC344313

LONGVIEW SURGICAL CARE SERVICES LLP
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2013

FRIDAY



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COMPANIES HOUSE

MOORE  **SMALLEY**
HEALTHCARE SERVICES

MEMBER OF THE ASSOCIATION OF INDEPENDENT
SPECIALISTS MEDICAL ACCOUNTANTS

LONGVIEW SURGICAL CARE SERVICES LLP

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2013

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LONGVIEW SURGICAL CARE SERVICES LLP

ACCOUNTANTS' REPORT TO THE MEMBERS OF LONGVIEW SURGICAL CARE SERVICES LLP YEAR ENDED 31 MARCH 2013

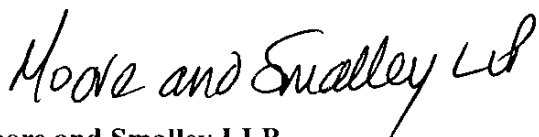
In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Limited Liability Partnerships Regulations 2008, we have compiled the financial statements of the LLP set out on pages 2 to 5 from the accounting records and information and explanations you have given to us

This report is made to the LLP's Members, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the LLP's Members that we have done so, and state those matters that we have agreed to state to them in this 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 work or for this report

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements

You have acknowledged on the balance sheet as at 31 March 2013 your duty to ensure that the LLP has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Limited Liability Partnerships Regulations 2008. You consider that the LLP is exempt from the statutory requirement for an audit for the year

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements



Moore and Smalley LLP
Chartered Accountants

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Blackpool
FY4 3RS

10/12/13

LONGVIEW SURGICAL CARE SERVICES LLP

ABBREVIATED BALANCE SHEET

31 MARCH 2013

	Note	2013 £	2012 £
Fixed assets	2		
Tangible assets		-	2,899
Current assets			
Stocks		5,072	3,650
Debtors		20,981	24,716
Cash at bank and in hand		33,517	43,251
		<u>59,570</u>	<u>71,617</u>
Creditors: amounts falling due within one year		<u>3,183</u>	<u>7,065</u>
Net current assets		<u>56,387</u>	<u>64,552</u>
Total assets less current liabilities		<u>56,387</u>	<u>67,451</u>
Net assets attributable to members		<u>56,387</u>	<u>67,451</u>
Represented by:			
Loans and other debts due to members			
Other amounts	3	<u>56,387</u>	<u>67,451</u>
Total members' interests			
Loans and other debts due to members	3	<u>56,387</u>	<u>67,451</u>


For the year ended 31 March 2013 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 as applied to LLPs by Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to small LLPs.

The members 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 as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 in regard to small LLPs.

These abbreviated accounts were approved by the members and authorised for issue on 14/12/13, and are signed on their behalf by

Dr A Alexander



Registered Number OC344313

The notes on pages 3 to 5 form part of these abbreviated accounts.

LONGVIEW SURGICAL CARE SERVICES LLP

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2013

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 the Financial Reporting Standard for Smaller Entities (effective April 2008), and the requirements of the Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in March 2010 (SORP 2010)

Turnover

Turnover is representative of the income earned in the year for which the LLP has a right to consideration arising from the performance of its contractual arrangements

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

Stocks

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

Members' participation rights

Members' participation rights are the rights of a member against the LLP that arise under the members' agreement (for example, in respect of amounts subscribed or otherwise contributed, remuneration and profits)

Members' participation rights in the earnings or assets of the LLP are analysed between those that are, from the LLP's perspective, either a financial liability or equity, in accordance with FRS 25 (IAS 32) Financial Instruments Disclosure and Presentation and UITF abstract 39 Members' shares in co-operative entities and similar instruments. A member's participation right results in a liability unless the right to any payment is discretionary on the part of the LLP

Amounts subscribed or otherwise contributed by members, for example members' capital, are classed as equity if the LLP has an unconditional right to refuse payment to members. If the LLP does not have such an unconditional right, such amounts are classified as liabilities

LONGVIEW SURGICAL CARE SERVICES LLP

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2013

1 Accounting policies (continued)

Where profits are automatically divided as they arise, so the LLP does not have an unconditional right to refuse payment, the amounts arising that are due to members are in the nature of liabilities. They are therefore treated as an expense in the Profit and Loss Account in the relevant year. To the extent that they remain unpaid at the year end, they are shown as liabilities in the Balance Sheet.

Conversely, where profits are divided only after a decision by the LLP or its representative, so that the LLP has an unconditional right to refuse payment, such profits are classed as an appropriation of equity rather than as an expense. They are therefore shown as a residual amount available for discretionary division among members in the Profit and Loss Account and are equity appropriations in the Balance Sheet.

Other amounts applied to members, for example remuneration paid under an employment contract and interest on capital balances, are treated in the same way as all other divisions of profits, as described above, according to whether the LLP has, in each case, an unconditional right to refuse payment.

All amounts due to members that are classified as liabilities are presented in the Balance Sheet within 'Loans and other debts due to members' and are charged to the Profit and Loss Account within 'Members' remuneration charged as an expense'. Amounts due to members that are classified as equity are shown in the Balance Sheet within 'Members' other interests'.

2 Fixed assets

	Tangible Assets £
Cost or valuation	
At 1 April 2012	5,085
Disposals	(5,085)
At 31 March 2013	<u>—</u>
Depreciation	
At 1 April 2012	2,186
On disposals	(2,186)
At 31 March 2013	<u>—</u>
Net book value	
At 31 March 2013	<u>—</u>
At 31 March 2012	<u>2,899</u>

LONGVIEW SURGICAL CARE SERVICES LLP

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2013

3 Loans and other debts due to members

	2013 £	2012 £
Amounts owed to members in respect of profits	<u>56,387</u>	<u>67,451</u>

4 Post balance sheet events

The company has ceased trading from 31 March 2013. All transactions to the cessation date have been recorded in the accounts to 31 March 2013.