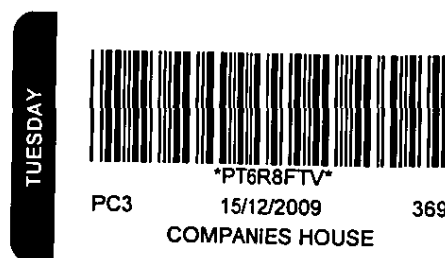


The Sowerby Centre for Health  
Informatics at Newcastle Limited (a  
company limited by guarantee)

ABBREVIATED ACCOUNTS

for the year ended

30 September 2009



AUDITOR'S REPORT TO THE SOWERBY CENTRE FOR HEALTH INFORMATICS AT  
NEWCASTLE LIMITED (A COMPANY LIMITED BY GUARANTEE)  
UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of The Sowerby Centre for Health Informatics at Newcastle Limited (a company limited by guarantee) for the year ended 30 Sep 09 prepared under section 396 of the Companies Act 2006.

**Respective responsibilities of directors and auditor**

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company 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.

This report, including the opinion, has been prepared for and only for the company for the purpose of section 449 of the Companies Act 2006 and for no other purpose. To the fullest extent permitted by law, we do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

**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 company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

*Baker Tilly UK Audit LLP*

CLAIRE LEECE (Senior Statutory Auditor)  
For and on behalf of BAKER TILLY UK AUDIT LLP, Statutory Auditor  
Chartered Accountants  
1 St James' Gate  
Newcastle upon Tyne  
NE1 4AD

9 December 2009


**The Sowerby Centre for Health Informatics at Newcastle Limited**  
**(a company limited by guarantee)**  
**ABBREVIATED BALANCE SHEET**  
**30 September 2009**

	<i>Notes</i>	2009 £	2008 £
<b>CURRENT ASSETS</b>			
Debtors		156,415	384,789
Cash at bank and in hand		535,739	339,732
		<u>692,154</u>	<u>724,521</u>
 CREDITORS amounts falling due within one year		 437,508	 558,348
<b>NET CURRENT ASSETS</b>		<u>254,646</u>	<u>166,173</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>254,646</u>	<u>166,173</u>
 CREDITORS amounts falling due after more than one year		 145,854	 -
 PROVISIONS FOR LIABILITIES		 91,960	 91,960
		<u>16,832</u>	<u>74,213</u>
 <b>CAPITAL AND RESERVES</b>			
Share capital	1	-	-
Profit and loss account		16,832	74,213
<b>SHAREHOLDERS' FUNDS</b>		<u>16,832</u>	<u>74,213</u>

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

The abbreviated accounts on pages 2 to 4 were approved by the Board of Directors and authorised for issue on 9 December 2009 and are signed on their behalf by:

Professor I N Purves  
Director



# The Sowerby Centre for Health Informatics at Newcastle Limited

## (a company limited by guarantee)

### 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).

#### CHANGE IN ACCOUNTING POLICY

During the current year, turnover has been recognised at the fair value of the consideration received or receivable for sale of services in the ordinary nature of the business, shown net of Value Added Tax. Previously, under the terms of the applicable contracts, income was recognised over the life of the related projects to equal expenditure in the period, with any anticipated losses being recognised immediately. The projects to which this policy applied were completed in prior periods and therefore the latter policy is no longer considered applicable.

This change in accounting policy does not have a material impact on the results of the company for the current or previous periods.

#### TURNOVER

Turnover is recognised at the fair value of the consideration received or receivable for sale of services in the ordinary nature of the business, and is shown net of Value Added Tax.

#### FOREIGN CURRENCIES

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

#### LEASED ASSETS

Rentals payable under operating leases are charged to the profit and loss account as incurred over the term of the related lease.

There have been no assets acquired under finance lease arrangements.

#### FINANCIAL INSTRUMENTS

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, 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.

#### DEFERRED TAX

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the company's taxable surplus and its results as stated in the financial statements.

The Sowerby Centre for Health Informatics at Newcastle Limited  
(a company limited by guarantee)  
NOTES TO THE ABBREVIATED ACCOUNTS  
for the year ended 30 September 2009

---

1 SHARE CAPITAL

The company was incorporated on 3 May 2001, is limited by guarantee and has no share capital. In the event of winding up, every member undertakes to contribute such amounts as may be required for the payment of liabilities, not exceeding a total of £1 each.