



REGISTERED NUMBER: SC383809 (Scotland)

Abbreviated Accounts for the Year Ended 31 August 2012

for

Logan Healthcare Limited

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COMPANIES HOUSE



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30/05/2013

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COMPANIES HOUSE

Logan Healthcare Limited

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for the Year Ended 31 August 2012**

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Logan Healthcare Limited

**Company Information
for the Year Ended 31 August 2012**

DIRECTOR:

A Mohammed

REGISTERED OFFICE:

37 Main Street
Calderbank
Airdrie
ML6 9SG

REGISTERED NUMBER:

SC383809 (Scotland)

AUDITORS:

RA Accountants LLP
Chartered Certified Accountants
& Registered Auditors
Audit House
260 Field End Road
Eastcote
Middlesex
HA4 9LT

**Report of the Independent Auditors to
Logan Healthcare Limited
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of Logan Healthcare Limited for the year ended 31 August 2012 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' 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 company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of director and auditors

The director is 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.

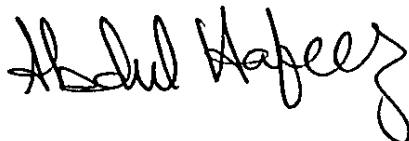
Basis of opinion

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 to be delivered 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.

Abdul Hafeez FCCA (Senior Statutory Auditor)
for and on behalf of RA Accountants LLP
Chartered Certified Accountants
& Registered Auditors
Audit House
260 Field End Road
Eastcote
Middlesex
HA4 9LT



Date:29/05/2013.....

Logan Healthcare Limited

**Abbreviated Balance Sheet
31 August 2012**

	Notes	31.8.12 £	31.8.11 £
FIXED ASSETS			
Intangible assets	2	780,000	877,500
Tangible assets	3	31,442	29,821
		<u>811,442</u>	<u>907,321</u>
CURRENT ASSETS			
Stocks		81,852	92,416
Debtors		1,322,749	128,475
Cash at bank		393,005	412,612
		<u>1,797,606</u>	<u>633,503</u>
CREDITORS			
Amounts falling due within one year		<u>1,900,205</u>	<u>1,412,585</u>
NET CURRENT LIABILITIES		<u>(102,599)</u>	<u>(779,082)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>708,843</u>	<u>128,239</u>
CREDITORS			
Amounts falling due after more than one year		<u>500,000</u>	<u>-</u>
NET ASSETS		<u><u>208,843</u></u>	<u><u>128,239</u></u>
CAPITAL AND RESERVES			
Called up share capital	4	10	9
Profit and loss account		<u>208,833</u>	<u>128,230</u>
SHAREHOLDERS' FUNDS		<u><u>208,843</u></u>	<u><u>128,239</u></u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 28/05/13 and were signed by:



A Mohammed - Director

The notes form part of these abbreviated accounts

1. ACCOUNTING POLICIES

Accounting convention

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

Turnover represents net invoiced sales of goods, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

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

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2011 and 31 August 2012	975,000
AMORTISATION	
At 1 September 2011	97,500
Amortisation for year	97,500
At 31 August 2012	195,000
NET BOOK VALUE	
At 31 August 2012	780,000
At 31 August 2011	877,500

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 August 2012

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2011	37,753
Additions	10,459
	<u>48,212</u>
At 31 August 2012	
DEPRECIATION	
At 1 September 2011	7,932
Charge for year	8,838
	<u>16,770</u>
At 31 August 2012	
NET BOOK VALUE	
At 31 August 2012	<u>31,442</u>
At 31 August 2011	<u>29,821</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			31.8.12	31.8.11
Number:	Class:	Nominal value:	£	£
6	A Ordinary	£1	6	5
4	B Ordinary	£1	4	4
			<u>10</u>	<u>9</u>

5. TRANSACTIONS WITH DIRECTOR

Including in the Creditors a balance of £528,167 (2011: £105,357) due to the director, out of this amount £500,000 due more than one year.