

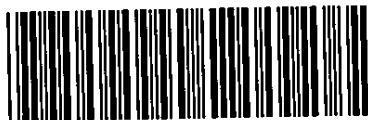
Registration number: SC386213

Kumar Pain Management Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2012

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COMPANIES HOUSE

Simpson Forsyth
Chartered Accountants
52 - 54 Queen's Road
Aberdeen
AB15 4YE

Kumar Pain Management Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**Report to the Board of Directors on the Preparation of the Unaudited Statutory
Accounts of
Kumar Pain Management Limited
for the Year Ended 30 September 2012**

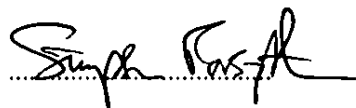
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Kumar Pain Management Limited for the year ended 30 September 2012 as set out on pages 2 to 5 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at www.icas.org.uk/accountspreparationguidance.

This report is made solely to you, the directors of Kumar Pain Management Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Kumar Pain Management Limited and state those matters that we have agreed to state to you, the directors, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kumar Pain Management Limited and its directors, for our work or for this report.

It is your duty to ensure that Kumar Pain Management Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Kumar Pain Management Limited. You consider that Kumar Pain Management Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Kumar Pain Management Limited. 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 statutory accounts.



Simpson Forsyth
Chartered Accountants
52 - 54 Queen's Road
Aberdeen
AB15 4YE

Date: 29/05/13

Kumar Pain Management Limited
(Registration number: SC386213)
Abbreviated Balance Sheet at 30 September 2012

	Note	30 September 2012 £	30 September 2011 £
Fixed assets			
Tangible fixed assets	2	13,171	341
Current assets			
Debtors		10,101	7,612
Cash at bank and in hand		10,084	4,620
		20,185	12,232
Creditors: Amounts falling due within one year		(14,606)	(12,388)
Net current assets/(liabilities)		5,579	(156)
Total assets less current liabilities		18,750	185
Provisions for liabilities		(528)	-
Net assets		18,222	185
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		18,122	85
Shareholders' funds		18,222	185

The notes on pages 4 to 5 form an integral part of these financial statements.

Kumar Pain Management Limited
(Registration number: SC386213)
Abbreviated Balance Sheet at 30 September 2012

..... continued

For the year ending 30 September 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the directors on 25th May 2013

.....
Mr S Kanakarajan
Director

.....
Mrs R Venkataramanasetty
Director

The notes on pages 4 to 5 form an integral part of these financial statements.

Kumar Pain Management Limited

Notes to the Abbreviated Accounts for the Year Ended 30 September 2012

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 revenue recognised in the accounts. Revenue is recognised when the company fulfils its contractual obligations to customers by supplying services and excludes value added tax. Where services are performed gradually over time, revenue is recognised as activity progresses by reference to the value of work performed.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	33% straight line
Motor vehicles	25% straight line

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Financial instruments

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

Kumar Pain Management Limited

Notes to the Abbreviated Accounts for the Year Ended 30 September 2012

..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 October 2011	511	511
Additions	<u>13,000</u>	<u>13,000</u>
At 30 September 2012	<u>13,511</u>	<u>13,511</u>
Depreciation		
At 1 October 2011	170	170
Charge for the year	<u>170</u>	<u>170</u>
At 30 September 2012	<u>340</u>	<u>340</u>
Net book value		
At 30 September 2012	<u>13,171</u>	<u>13,171</u>
At 30 September 2011	<u>341</u>	<u>341</u>

3 Share capital

Allotted, called up and fully paid shares

	30 September 2012		30 September 2011	
	No.	£	No.	£
Ordinary A shares of £1 each	50	50	50	50
Ordinary B shares of £1 each	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

4 Related party transactions

At the beginning of the year the directors were due £1,606 to the company. During the year the company paid expenses of £9,447 on behalf of Mr Kanakarajan and Mrs Venkataramanasetty, who incurred expenses of £16,395 on behalf of the company. Also during the year the company repaid £8,000 to the directors. A dividend of £5,000 was credited to the directors' loan account. At the end of the year Mr Kanakarajan and Mrs Venkataramanasetty were due £2,342 from the company. This balance has no set repayment terms and is not subject to interest.