Registration number: SC404580

Res Ipsa Loquitur (UK) Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2012

Roderick Gunkel and Associates Ltd
Orchardlea
Callander
Perthshire
FK17 8BG

Res Ipsa Loquitur (UK) 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 4) have been prepared.

Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of Res Ipsa Loquitur (UK) 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 Res Ipsa Loquitur (UK) Limited for the year ended 30 September 2012 set out on pages from the company's accounting records and from information and explanations you have given us.

As a member of the Association Of Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://rulebook/accaglobal.com.

This report is made solely to the Board of Directors of Res Ipsa Loquitur (UK) Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Res Ipsa Loquitur (UK) Limited and state those matters that we have agreed to state to them, as a body . To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Res Ipsa Loquitur (UK) Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Res Ipsa Loquitur (UK) 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 Res Ipsa Loquitur (UK) Limited. You consider that Res Ipsa Loquitur (UK) 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 Res Ipsa Loquitur (UK) 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.

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Roderick Gunkel and Associates Ltd
Orchardlea
Callander
Perthshire
FK17 8BG

5 November 2012

Res Ipsa Loquitur (UK) Limited
(Registration number: SC404580)
Abbreviated Balance Sheet at 30 September 2012

	Note	2012 £
Fixed assets		
Tangible fixed assets		3,000
Current assets		
Debtors		10,180
Cash at bank and in hand		73,625
		83,805
Creditors: Amounts falling due within one year		(31,431)
Net current assets		52,374
Total assets less current liabilities		55,374
Provisions for liabilities		(600)
Net assets		54,774
Capital and reserves		
Called up share capital	3	1
Profit and loss account		54,773
Shareholders' funds		54,774

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 director on 5 November 2012

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Joanne Ackroyd
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

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

Asset class	Depreciation method and rate
Fixtures, fittings, tools and equipment	25-50% reducing balance p.a.

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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Tangible fixed assets

	Fixtures and fittings £	Total £
Cost or valuation		
Additions	4,548	4,548

Depreciation		
Charge for the year	1,548	1,548
Net book value		
At 30 September 2012	3,000	3,000

2 **Fixed assets**

	Tangible assets £	Total £
Cost		
Additions	4,548	4,548
At 30 September 2012	4,548	4,548
Depreciation		
Charge for the year	1,548	1,548
At 30 September 2012	1,548	1,548
Net book value		
At 30 September 2012	3,000	3,000

3 **Share capital**

Allotted, called up and fully paid shares

	2012	
	No.	£
Ordinary shares of £1 each	1	1

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.