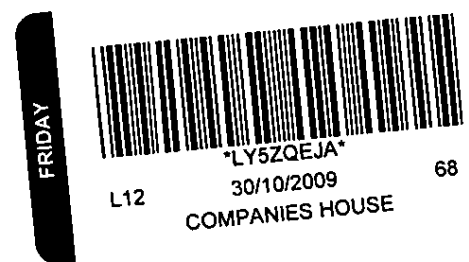


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Company Registration Number 01347969



**Scala Impex Limited**  
**Unaudited financial statements**  
**31 December 2008**

**Scala Impex Limited**

**Financial statements**

**Year ended 31 December 2008**

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## **Scala Impex Limited**

### **Officers and professional advisers**

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**The board of directors**

Mrs S Zafaryab  
Mr M Zafaryab

**Company secretary**

Mrs S Zafaryab

**Registered office**

73 - 75 High Street  
Stevenage  
Hertfordshire  
SG1 3HR

**Accountants**

Chantrey Vellacott DFK LLP  
Chartered Accountants  
First Floor  
73-75 High Street  
Stevenage  
Hertfordshire  
SG1 3HR

**Bankers**

Barclays Bank Plc  
Acorn House  
36-38 Park Royal Road  
London  
NW10 7JA

## Scala Impex Limited

### Directors' report

Year ended 31 December 2008

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The directors have pleasure in presenting their report and the unaudited financial statements of the company for the year ended 31 December 2008.

#### Principal activities

The principal activity of the company was importers and exporters of surgical instruments. The company did not trade during the year.

#### Directors and their interests in the shares of the company

The directors who served the company during the year together with their beneficial interests in the shares of the company were as follows:

	Ordinary Shares of £1 each	
	At 31 December 2008	At 1 January 2008
Mrs S Zafaryab	5,000	5,000
Mr M Zafaryab	<u>5,000</u>	<u>5,000</u>

#### Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

Signed by order of the directors



Mrs S Zafaryab  
Company Secretary

Approved by the directors on 22 October 2009

**Scala Impex Limited**

**Chartered accountants' report to the board of directors on the unaudited financial statements of Scala Impex Limited**

**Year ended 31 December 2008**

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In accordance with the engagement letter dated 1 December 2008, and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company which comprise the profit and loss account, balance sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, 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 company's board of directors 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 company and the company's board of directors, 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 December 2008 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company 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.



**CHANTREY VELLACOTT DFK LLP**  
Chartered Accountants

**Stevenage**

**23 October 2009**

**Scala Impex Limited**

**Profit and loss account**

**Year ended 31 December 2008**

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	Year to 31 Dec 08 £	Period from 1 Apr 07 to 31 Dec 07 £
Turnover	–	1,500
Administrative expenses	<u>1,844</u>	<u>1,323</u>
Operating (loss)/profit	(1,844)	177
Interest receivable and similar income	589	486
(Loss)/profit on ordinary activities before taxation	<u>(1,255)</u>	<u>663</u>
Tax on (loss)/profit on ordinary activities	2	109
(Loss)/profit for the financial year	<u>(1,255)</u>	<u>554</u>

The notes on pages 6 to 8 form part of these financial statements.

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# Scala Impex Limited

## Balance sheet

As at 31 December 2008

	Note	2008 £	2007 £
<b>Current assets</b>			
Debtors	4	225,474	249,028
Cash at bank		<u>4,058</u>	<u>9,615</u>
		229,532	258,643
<b>Creditors: amounts falling due within one year</b>	5	<u>34,200</u>	<u>12,056</u>
<b>Net current assets</b>		195,332	246,587
<b>Total assets less current liabilities</b>		<u>195,332</u>	<u>246,587</u>
<b>Capital and reserves</b>			
Called up equity share capital	7	10,000	10,000
Profit and loss account	8	<u>185,332</u>	<u>236,587</u>
<b>Shareholders' funds</b>		<u>195,332</u>	<u>246,587</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985 and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

These financial statements were approved by the directors and authorised for issue on 22 October 2009, and are signed on their behalf by:

  
Mrs S Zafaryab

**CERTIFIED A TRUE COPY**

The notes on pages 6 to 8 form part of these financial statements.

# Scala Impex Limited

## Notes to the financial statements

Year ended 31 December 2008

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### 1. 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 January 2007).

#### Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year.

#### Deferred taxation

Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

### 2. Taxation on ordinary activities

#### Analysis of charge in the year

	Year to 31 Dec 08 £	Period from 1 Apr 07 to 31 Dec 07 £
Current tax:		
UK Corporation tax based on the results for the year at -% (2007 - 20%)	-	109
Total current tax	<u>-</u>	<u>109</u>

### 3. Dividends

#### Equity dividends

	Year to 31 Dec 08 £	Period from 1 Apr 07 to 31 Dec 07 £
Paid during the year		
Equity dividends on ordinary shares	<u>50,000</u>	<u>50,000</u>

### 4. Debtors

	2008 £	2007 £
Amount owed by connected company	215,020	238,320
Other debtors	<u>10,454</u>	<u>10,708</u>
	<u>225,474</u>	<u>249,028</u>

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# Scala Impex Limited

## Notes to the financial statements

Year ended 31 December 2008

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### 5. Creditors: amounts falling due within one year

	2008	2007
	£	£
Corporation tax	-	109
Directors' current accounts	32,475	8,539
Accruals and deferred income	1,725	3,408
	<u>34,200</u>	<u>12,056</u>

### 6. Related party transactions

The company was under the control of the directors, Mr M and Mrs S Zafaryab, throughout the current and previous period.

Mr M and Mrs S Zafaryab each hold 50% of the shares of the company.

#### Scala Surgical Limited

The company is related to Scala Surgical Limited, a company registered in England and Wales, through common control.

During the year, the company received £17,795 and paid £6,200 on behalf of Scala Surgical Limited. In addition, Scala Surgical Limited received £342 and paid £3,047 on behalf of the company.

Scala Surgical Limited repaid £9,000 of the monies owed to the company in the year.

The amount due from Scala Surgical Limited at the balance sheet date was £215,020 (2007 £238,320).

### 7. Share capital

#### Authorised share capital:

	2008	2007
	£	£
10,000 Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>

#### Allotted, called up and fully paid:

	2008	£	2007	£
	No		No	
Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>

**Scala Impex Limited**

**Notes to the financial statements**

**Year ended 31 December 2008**

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**8. Profit and loss account**

	<b>Year to 31 Dec 08</b>	<b>Period from 1 Apr 07 to 31 Dec 07</b>
	<b>£</b>	<b>£</b>
Balance brought forward	<b>236,587</b>	286,033
(Loss)/profit for the financial year	<b>(1,255)</b>	554
Equity dividends	<b>(50,000)</b>	<b>(50,000)</b>
Balance carried forward	<b><u>185,332</u></b>	<b><u>236,587</u></b>