

**A<sup>2</sup>+B<sub>®</sub>**

**ABERMED GROUP LIMITED**  
(Company Number: 01177412)

**ABBREVIATED ACCOUNTS**

**31 MARCH 2009**

WEDNESDAY



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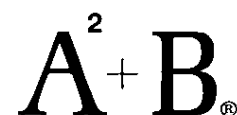
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COMPANIES HOUSE

**Anderson Anderson & Brown LLP**  
*Chartered Accountants*

**ABERMED GROUP LIMITED**  
**STATEMENT OF DIRECTORS' RESPONSIBILITIES**



Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those accounts, the directors are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether or not applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and,
- (d) prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and which enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT AUDITORS' REPORT TO ABERMED GROUP LIMITED  
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

**A<sup>2</sup>+B<sup>®</sup>**

We have examined the abbreviated accounts on pages 3 to 5 together with the full accounts of the company prepared under Section 226 of the Companies Act 1985 for the year ended 31 March 2009.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to the company's entitlement to deliver abbreviated accounts and whether or not the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" 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 accounts, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion on the abbreviated accounts**

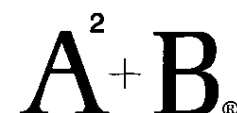
In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 246(5) and (6) of the Companies Act 1985 in respect of the year ended 31 March 2009 and the abbreviated accounts on pages 3 to 5 have been properly prepared in accordance therewith.

*Anderson Anderson & Brown LLP*

Anderson Anderson & Brown LLP  
Chartered Accountants  
Registered Auditors  
Aberdeen

10 DECEMBER 2009

ABERMED GROUP LIMITED  
 COMPANY NUMBER - 01177412  
 ABBREVIATED BALANCE SHEET - 31 MARCH 2009



	Note	2009 £	2008 £
<b>FIXED ASSETS</b>			
Tangible assets	2	-	213,000
<b>CURRENT ASSETS</b>			
Debtors		7,856	121,511
<b>CREDITORS: amounts falling due within one year</b>		-	7,000
<b>NET CURRENT ASSETS</b>		7,856	114,511
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		£ 7,856	£ 327,511
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	3,920	3,920
Share premium		16	16
Revaluation reserve		-	109,417
Capital redemption reserve		3,920	3,920
Profit and loss account		-	210,238
<b>SHAREHOLDERS' FUNDS</b>		£ 7,856	£ 327,511

The accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Signed on behalf of the board of directors

Director - R E Haworth

10/12/09

Date

1. ACCOUNTING POLICIES

(a) *Basis of accounts preparation*

The accounts are prepared under the historical cost convention, as modified by the revaluation of certain assets, and in accordance with applicable accounting standards.

(b) *Depreciation*

The cost of fixed assets is written off by equal monthly instalments over their expected useful lives as follows:

Land and buildings	2% straight line
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(c) *Taxation*

Current tax, including UK corporation tax and foreign tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have been 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 profits and its results as stated in the accounts that arise from the inclusion of gains and losses in tax assessments in the period which are different from those recognised in the accounts. Deferred tax has been measured on a non-discounted basis.

2. TANGIBLE FIXED ASSETS

	£
<b>COST OR VALUATION</b>	
At 1 April 2008	230,000
Disposals	(230,000)
	<hr/>
At 31 March 2009	-
	<hr/>
<b>DEPRECIATION</b>	
At 1 April 2008	17,000
Charge for year	4,217
Relating to disposals	(21,217)
	<hr/>
At 31 March 2009	-
	<hr/>
Net book amounts at:	
31 March 2009	£ -
	<hr/>
31 March 2008	£ 213,000
	<hr/>

3. CALLED UP SHARE CAPITAL

2009 & 2008

**Authorised:** 10,000 Ordinary shares of £1 each

£ 10,000

**Allotted, called up and fully paid:** 3,920 Ordinary shares of £1 each

£ 3,920

4. RELATED PARTY TRANSACTIONS

**Control**

Throughout the year the company was controlled by Abermed Limited, the ultimate parent company.

**Transactions**

As the company is a wholly owned subsidiary of Abermed Limited, it has taken advantage of the exemption given by paragraph 3(c) of Financial Reporting Standard Number 8 which allows exemption from disclosure of related party transactions with other group companies.

5. ULTIMATE PARENT COMPANY

The company's ultimate holding company is Abermed Limited, a company registered in Scotland. Abermed Limited prepare consolidated accounts.