

CHIRURGIA LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2008

Company Registration Number 01994935



Tenon Limited
Accountants and Business Advisers
Tenon House
Ferryboat Lane
Sunderland
SR5 3JN

CHIRURGIA LIMITED
ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2008

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CHIRURGIA LIMITED
ABBREVIATED BALANCE SHEET
31 MARCH 2008

	Note	2008 £	£	2007 £	£
Fixed assets	2				
Tangible assets			36,748		36,748
Current assets					
Debtors		2,265		3,513	
Cash at bank and in hand		632		574	
		<u>2,897</u>		<u>4,087</u>	
Creditors: Amounts falling due within one year		<u>(11,397)</u>		<u>(11,846)</u>	
Net current liabilities			<u>(8,500)</u>		<u>(7,759)</u>
Total assets less current liabilities			<u>28,248</u>		<u>28,989</u>
 Capital and reserves					
Called-up share capital	3		300		300
Profit and loss account			27,948		28,689
 Shareholders' funds			<u>28,248</u>		<u>28,989</u>

The Balance sheet continues on the following page.
The notes on pages 3 to 4 form part of these abbreviated accounts.

CHIRURGIA LIMITED
ABBREVIATED BALANCE SHEET *(continued)*
31 MARCH 2008

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 abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors and authorised for issue on 21-01-09, and are signed on their behalf by:



Mr J M Buchanan
Director

The notes on pages 3 to 4 form part of these abbreviated accounts.

CHIRURGIA LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2008

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).

Cash flow statement

The company has adopted the Financial Reporting Standard For Smaller Entities (effective January 2007) and is consequently exempt from the requirement to include a cash flow statement in the financial statements.

Turnover

The turnover shown in the profit and loss account represents rental income received during the year.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows:

Freehold Property	- Not depreciated, see below
Fixtures & Fittings	- 10% on cost

Where zero depreciation of freehold buildings is appropriate

Depreciation is not charged on the freehold buildings. In accordance with FRS15 an impairment review under FRS11 is performed on the building. The results of this review showed that the recoverable amount is in excess of the carrying amount supporting the policy.

Financial instruments

Financial instruments are classified and accounted for as financial assets, financial liabilities or equity instruments, according to the substance of the contractual arrangement.

Financial instruments which are assets are stated at cost less any provision for impairment. Financial liabilities are stated at principal capital amounts outstanding at the period end. Issue costs relating to financial liabilities are deducted from the outstanding balance and are amortised over the period to the due date for repayment of the financial liability.

2. Fixed assets

	Tangible Assets £
Cost	
At 1 April 2007 and 31 March 2008	<u>54,821</u>
Depreciation	
At 1 April 2007	<u>18,073</u>
At 31 March 2008	<u>18,073</u>

CHIRURGIA LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2008

2. Fixed assets (continued)

Net book value

At 31 March 2008

36,748

At 31 March 2007

36,748

3. Related party transactions

Rental income includes £16,470 (2007 - £9,590) paid by the company directors for rent of rooms.

The company owe a total of £10,633 to Mr J M Buchanan and Mr A J M Birnie at the balance sheet date. Mr J M Buchanan and Mr A J M Birnie are company directors.

4. Share capital

Authorised share capital:

	2008	2007
	£	£
600 Ordinary shares of £0.50 each	<u>300</u>	<u>300</u>

Allotted, called up and fully paid:

	2008		2007
	No	£	No
			£
Ordinary shares of £0.50 each	<u>600</u>	<u>300</u>	<u>600</u>
			<u>300</u>

5. Ultimate controlling parties

The company was under the control of Mr J M Buchanan, Mr A J M Birnie and Mr A T Cross throughout the current and previous year.