

A & C SURGERY LIMITED

Abbreviated accounts

For the year ended

30th November 2009

Registered number 5995768

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A & C'SURGERY LIMITED

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A & C SURGERY LIMITED

Directors and other information

Directors Dr Amy Louise Chandler

Secretary Dr J E Swinscoe

Accountants Moor Green & Co
86C Water Street
Birmingham
West Midlands
B3 1HL

Bankers HSBC Bank
Colmore Branch
Birmingham
West Midlands

Registered Office Oak House
Little Oak Drive
Lawnswood
Staffordshire
DY7 5QP

Company Registered Number 5995768

A & C SURGERY LIMITED

For the year ended 30th November 2009

Special Report of the independent auditors' to A & C SURGERY LIMITED in accordance with the Companies Act 1985

We have examined the abbreviated accounts on pages 3 to 8 together with the annual financial statements of A & C SURGERY LIMITED for the year ended 30th November 2009 prepared in accordance with the Companies Act 1985

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with the Companies Act 1985 to the registrar of companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We have carried out the procedures we considered necessary to confirm, by reference to the full financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered have been properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with the Companies Act 1985, and the abbreviated accounts on pages 3 to 8 are properly prepared in accordance with those provisions.

Moor Green & Co
Accountants & Financial Advisors

27th January 2010

A & C SURGERY LIMITED

For the year ended 30th November 2009

Statement of accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements

Basis of preparation

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board

Turnover

Turnover represents net sales to customers and excludes VAT

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation

The charge for depreciation is calculated to write down the cost of assets to their estimated residual values by equal annual instalments over their expected useful lives which are as follows

Leasehold premises and improvements	- over the term of the lease
Fixtures and fittings	- 5 years
Plant, machinery and equipment	- 5 years
Motor vehicles	- 4 years

Stocks

Stocks are stated at the lower of cost and net realisable value. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal

Foreign currency

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at a contracted rate. The resulting monetary assets and liabilities are translated at the balance sheet rate or the contracted rate and the exchange differences are dealt with in the profit and loss account

Taxation

The charge for taxation is based on the profit for the year. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss account in relation to pensions and other post retirement benefits. In calculating the amount of deferred tax, discounting is used. (If appropriate - The revaluation of property is not considered to

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A & C SURGERY LIMITED

For the year ended 30th November 2009

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constitute a timing difference as there is no intention to dispose of such property in the foreseeable future)

Leased assets

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term.

Pensions

Pension benefits for employees are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss account in the year in which they fall due.

Cash flow statement

The company meets the size criteria for a small company and therefore, in accordance with FRS 1 Cash flow statements, it has not prepared a cash flow statement.

Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated life.

Patents

Patents are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life.

Research and Development

Research expenditure is written off to the profit and loss account in the year in which it is incurred. Development expenditure is written off in the same year unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period from which the company is expected to benefit.

A & C SURGERY LIMITED

Balance Sheet

As at 30th November 2009

As at

30th November 2008
£ £

	Note	£	£	£	£
Fixed Assets	1		97,958		71,631
			<u>97,958</u>		<u>71,631</u>
<i>Current Assets</i>					
Stocks		875		750	
Bank and Cash		16,903		16,745	
Debtors		<u>29,156</u>	<u>46,934</u>	<u>3,730</u>	<u>21,225</u>
<i>Creditors falling due within one year</i>					
Creditors	2	<u>70,589</u>	<u>70,589</u>	<u>80,825</u>	<u>80,825</u>
Net Current Assets/(Liabilities)			<u>(23,655)</u>		<u>(59,600)</u>
Total Assets less Current Liabilities			74,303		12,031
Creditors falling due after one year					
Net Assets/(Liabilities)			<u>74,303</u>		<u>12,031</u>
<i>Capital and Reserves</i>					
Share Capital	3		2		2
Profit & Loss Account			<u>74,301</u>		<u>12,029</u>
			<u>74,303</u>		<u>12,031</u>

For the year ending 30/11/2009 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, 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 27th January 2010

Dr Amy Louise Chandler (Director)



A & C SURGERY LIMITED

Notes to the Accounts

For the year ended 30th November 2009

(All amounts are expressed in Pounds Sterling)

Note 1 Fixed Assets

<i>Cost or Valuation</i>	<i>At 01/12/08</i>	<i>Additions</i>	<i>Disposals</i>	<i>At 30/11/09</i>
Fixtures and Fittings	1,368	950	-	2,318
Plant & Machinery	13,000	31,865	-	44,865
Other Fixed Assets	61,192	-	-	61,192
	<u>75,560</u>	<u>32,815</u>	<u>-</u>	<u>108,375</u>

<i>Depreciation</i>	<i>At 01/12/08</i>	<i>This period</i>	<i>Disposals</i>	<i>At 30/11/09</i>
Fixtures and Fittings	322	299	-	621
Plant & Machinery	3,607	6,189	-	9,796
	<u>3,929</u>	<u>6,488</u>	<u>-</u>	<u>10,417</u>

<i>Summary</i>	<i>Cost</i>	<i>Deprec</i>	<i>NBV</i>
Fixtures and Fittings	2,318	621	1,697
Plant & Machinery	44,865	9,796	35,069
Other Fixed Assets	61,192	-	61,192
	<u>108,375</u>	<u>10,417</u>	<u>97,958</u>

A & C SURGERY LIMITED

Notes to the Accounts

For the year ended 30th November 2009

(All amounts are expressed in Pounds Sterling)

Note 2 Other Creditors

30th Nov 2008

PAYE/NIC	724	1,326
Corporation Tax Balance	14,908	-
	<u>15,632</u>	<u>1,326</u>

Note 3 Share Capital

Authorised

Ordinary shares of £1 each	1,000	1,000
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Allotted, called up and fully paid

Ordinary shares of £1 each	2	2
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Note 4 Interests of directors and company secretary

Number

Dr Amy Louise Chandler	Ordinary shares of £1 each	1
Dr J E Swinscoe	Ordinary shares of £1 each	1

A & C SURGERY LIMITED

Notes to the Accounts

For the year ended 30th November 2009

(All amounts are expressed in Pounds Sterling)

Note 5 Material interest of directors in contracts with the company

Note 6 Approval of financial statements

The directors approved the financial statements on 27th January 2010