COMPANY REGISTRATION NUMBER SC217186

ABERDEEN ORTHOPAEDIC DEVELOPMENTS LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

FOR

31 MARCH 2015

<u>GARDNER & PARTNERS</u>
Chartered Accountants
9 Rosemount Place
Aberdeen
AB25 2UX

ABERDEEN ORTHOPAEDIC DEVELOPMENTS LIMITED

ABBREVIATED BALANCE SHEET

31 MARCH 2015

	Note	2015 £	2015 £	2014 £	2014 £
FIXED ASSETS	2				
Tangible assets			**39**		79
CURRENT ASSETS					
Debtors		**6,919**		2,244	
Cash at bank and in hand		**356**		1,495	
		7,275		3,739	
CREDITORS: Amounts falling due within one year		**57,955**		26,855	
NET CURRENT LIABILITIES			**(50,680)**		(23,116)
TOTAL ASSETS LESS CURRENT LIABILITIES			**(50,641)**		(23,037)
CAPITAL AND RESERVES					
Called-up equity share capital	3		**2**		2
Profit and loss account			**(50,643)**		(23,039)
DEFICIT			**(50,641)**		(23,037)

For the year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's 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; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 17 September 2015.

Douglas Wardlaw

Mr. D Wardlaw
Director

Company Registration Number: SC217186

ABERDEEN ORTHOPAEDIC DEVELOPMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2015

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 April 2008).

Although the company has a deficiency of assets, the main creditors are directors, who have assured the company that they intend to provide sufficient funds to enable the company to continue trading for the foreseeable future. The financial statements have been prepared on a going concern basis which assumes this finance will be provided,

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings - 20% straightline

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 April 2014 and 31 March 2015	**1,728**
DEPRECIATION	
At 1 April 2014	1,649
Charge for year	40
At 31 March 2015	**1,689**
NET BOOK VALUE	
At 31 March 2015	**39**
At 31 March 2014	79

ABERDEEN ORTHOPAEDIC DEVELOPMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2015

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2015		2014	
	No	**£**	No	£
Ordinary shares of £1 each	**2**	**2**	2	2

ABERDEEN ORTHOPAEDIC DEVELOPMENTS LIMITED

ACCOUNTANTS' REPORT TO THE DIRECTOR OF ABERDEEN ORTHOPAEDIC DEVELOPMENTS LIMITED

YEAR ENDED 31 MARCH 2015

In accordance with the engagement letter dated 8 March 2007, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the financial statements of the company on pages 1 to 3 from the accounting records and information and explanations supplied to us.

This report is made to the Company's Director, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the financial statements on behalf of the Company's Director 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 Director, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements.

You have acknowledged on the balance sheet as at 31 March 2015 your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. 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.

Gardner & Partners

GARDNER & PARTNERS
Chartered Accountants

9 Rosemount Place
Aberdeen
AB25 2UX

17 September 2015