

Registration number: SC305748

Aberdeen Surgical Limited

Unaudited Abbreviated Accounts
for the Year Ended 31 December 2010

Simpson Forsyth
Chartered Accountants
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THURSDAY



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Aberdeen Surgical Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Report to the Board of Directors on the Preparation of the Unaudited Statutory
Accounts of
Aberdeen Surgical Limited
for the Year Ended 31 December 2010**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Aberdeen Surgical Limited for the year ended 31 December 2010 as set out on pages 2 to 4 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at www.icas.org.uk/accountspreparationguidance.

This report is made solely to you, the Board of Directors of Aberdeen Surgical Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Aberdeen Surgical Limited and state those matters that we have agreed to state to you, the directors, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Aberdeen Surgical Limited and its Board of Directors for our work or for this report.

It is your duty to ensure that Aberdeen Surgical Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Aberdeen Surgical Limited. You consider that Aberdeen Surgical Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Aberdeen Surgical Limited. 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 statutory accounts.



Simpson Forsyth
Chartered Accountants
52 - 54 Queen's Road
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AB15 4YE

28 September 2011

Aberdeen Surgical Limited
(Registration number: SC305748)
Abbreviated Balance Sheet at 31 December 2010

	Note	2010 £	2009 £
Fixed assets			
Tangible fixed assets		2,144	5,604
Current assets			
Debtors		79,325	77,115
Cash at bank and in hand		17,594	20,782
		96,919	97,897
Creditors: Amounts falling due within one year		(33,080)	(39,460)
Net current assets		63,839	58,437
Total assets less current liabilities		65,983	64,041
Provisions for liabilities		-	(740)
Net assets		65,983	63,301
Capital and reserves			
Called up share capital	3	300	300
Profit and loss account		65,683	63,001
Shareholders' funds		65,983	63,301

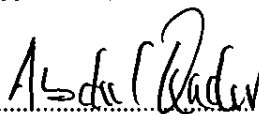
For the year ending 31 December 2010 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

Approved by the Board on 28 September 2011 and signed on its behalf by:


.....
Mr A Qadir
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Aberdeen Surgical Limited

Notes to the Abbreviated Accounts for the Year Ended 31 December 2010

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents revenue recognised in the accounts. Revenue is recognised when the company fulfils its contractual obligations to customers by supplying services.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	2, 3 or 5 years straight line

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

Aberdeen Surgical Limited

Notes to the Abbreviated Accounts for the Year Ended 31 December 2010

..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 January 2010	16,089	16,089
Additions	1,000	1,000
Disposals	(1,300)	(1,300)
At 31 December 2010	15,789	15,789
Depreciation		
At 1 January 2010	10,485	10,485
Charge for the year	4,460	4,460
Eliminated on disposals	(1,300)	(1,300)
At 31 December 2010	13,645	13,645
Net book value		
At 31 December 2010	2,144	2,144
At 31 December 2009	5,604	5,604

3 Share capital

Allotted, called up and fully paid shares

	2010		2009	
	No.	£	No.	£
Ordinary of £1 each	300	300	300	300

4 Related party transactions

Mr Park, a director, paid costs on behalf of the company of £2,326 (2009 - £5,270) and withdrew £7,734 (2009 - £7,503) from the company. At the year end, the company was due £1,044 from Mr Park (2009 - £4,364 to Mr Park). The maximum outstanding during the year was £1,044.

Mr D Bruce, a director, paid costs on behalf of the company of £2,789 (2009 - £2,309) and withdrew £2,065 (2009 - £5,412) from the company. At the year end, Mr Bruce was due £2,172 from the company (2009 - £1,448).

Mr A Qadir, a director, paid costs on behalf of the company of £2,880 (2009 - £2,564) and withdrew £2,360 (2009 - £2,247) from the company. At the year end, the company was due Mr Qadir £ 4,106 (2009 - £3,586).

The total amount of dividends paid to the directors during the year was £13,500 (2009 - £18,000).