

Registration number: SC305748

Aberdeen Surgical Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 December 2012

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

SATURDAY



SCT *S2HURFDL* #12
28/09/2013
COMPANIES HOUSE

Aberdeen Surgical Limited
Contents

Accountants' Report	1
Abbreviated Balance Sheet	2 to 3
Notes to the Abbreviated Accounts	4 to 5

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 5) 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 2012**


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 2012 as set out on pages 2 to 5 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 loss 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
Aberdeen
AB15 4YE

Date: 27/9/13

Aberdeen Surgical Limited
(Registration number: SC305748)
Abbreviated Balance Sheet at 31 December 2012

	Note	2012 £	2011 £
Fixed assets			
Tangible fixed assets	2	3,149	3,829
Current assets			
Debtors		23,646	40,166
Cash at bank and in hand		10,538	36,697
		34,184	76,863
Creditors: Amounts falling due within one year		(22,644)	(22,106)
Net current assets		11,540	54,757
Total assets less current liabilities		14,689	58,586
Provisions for liabilities		-	(499)
Net assets		14,689	58,087
Capital and reserves			
Called up share capital	3	300	300
Profit and loss account		14,389	57,787
Shareholders' funds		14,689	58,087

The notes on pages 4 to 5 form an integral part of these financial statements.

Aberdeen Surgical Limited
(Registration number: SC305748)
Abbreviated Balance Sheet at 31 December 2012

..... continued

For the year ending 31 December 2012 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.

Approved by the Board on 26/09/13 and signed on its behalf by:



.....
Mr A Qadir
Director

The notes on pages 4 to 5 form an integral part of these financial statements.

Aberdeen Surgical Limited

Notes to the Abbreviated Accounts for the Year Ended 31 December 2012

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, 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.

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 2012

..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 January 2012	21,107	21,107
Additions	3,741	3,741
Disposals	(2,745)	(2,745)
At 31 December 2012	<u>22,103</u>	<u>22,103</u>
Depreciation		
At 1 January 2012	17,278	17,278
Charge for the year	2,450	2,450
Eliminated on disposals	(774)	(774)
At 31 December 2012	<u>18,954</u>	<u>18,954</u>
Net book value		
At 31 December 2012	<u>3,149</u>	<u>3,149</u>
At 31 December 2011	<u>3,829</u>	<u>3,829</u>

3 Share capital

Allotted, called up and fully paid shares

	2012		2011	
	No.	£	No.	£
Ordinary of £1 each	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>