

**LAPAROSCOPIC SURGERY LTD**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2012**



**Hardie Caldwell LLP**

Glasgow

**CONTENTS OF THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2012**

---

|                                          | <b>Page</b> |
|------------------------------------------|-------------|
| <b>Company Information</b>               | <b>1</b>    |
| <b>Abbreviated Balance Sheet</b>         | <b>2</b>    |
| <b>Notes to the Abbreviated Accounts</b> | <b>3</b>    |
| <b>Chartered Accountants' Report</b>     | <b>4</b>    |

**LAPAROSCOPIC SURGERY LTD**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2012**

---

**DIRECTOR:** A H M Nassar

**SECRETARY:** Mrs P A Nassar

**REGISTERED OFFICE:** 3 Courthill  
Bearsden  
Glasgow  
G61 3SN

**REGISTERED NUMBER:** SC239393 (Scotland)

**ACCOUNTANTS:** Hardie Caldwell LLP  
Citypoint 2  
25 Tyndrum Street  
Glasgow  
G4 0JY

**ABBREVIATED BALANCE SHEET**  
**31 MARCH 2012**

|                                              | Notes | 2012<br>£     | 2011<br>£     |
|----------------------------------------------|-------|---------------|---------------|
| <b>FIXED ASSETS</b>                          |       |               |               |
| Tangible assets                              | 2     | 476           | -             |
| <b>CURRENT ASSETS</b>                        |       |               |               |
| Debtors                                      |       | 6,804         | 2,305         |
| Cash at bank                                 |       | 7,248         | 29,521        |
|                                              |       | <u>14,052</u> | <u>31,826</u> |
| <b>CREDITORS</b>                             |       |               |               |
| Amounts falling due within one year          |       | <u>13,727</u> | <u>26,519</u> |
| <b>NET CURRENT ASSETS</b>                    |       | 325           | 5,307         |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>801</u>    | <u>5,307</u>  |
| <b>CAPITAL AND RESERVES</b>                  |       |               |               |
| Called up share capital                      | 3     | 100           | 100           |
| Profit and loss account                      |       | 701           | 5,207         |
| <b>SHAREHOLDERS' FUNDS</b>                   |       | <u>801</u>    | <u>5,307</u>  |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2012.

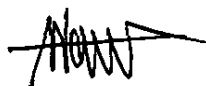
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 28 September 2012 and were signed by:



A H M Nassar - Director

NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2012

1. ACCOUNTING POLICIES

**Accounting convention**

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).

**Turnover**

Turnover represents invoiced sales of medical consultancy services.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

|                    |       |               |
|--------------------|-------|---------------|
| Computer equipment | 33.3% | Straight line |
|--------------------|-------|---------------|

**Going concern**

These accounts have been prepared on the going concern basis, on the understanding that the company can continue to trade with the support of the director.

2. TANGIBLE FIXED ASSETS

|                       | Total<br>£        |
|-----------------------|-------------------|
| <b>COST</b>           |                   |
| At 1 April 2011       | 1,350             |
| Additions             | 714               |
|                       | <u>          </u> |
| At 31 March 2012      | 2,064             |
|                       | <u>          </u> |
| <b>DEPRECIATION</b>   |                   |
| At 1 April 2011       | 1,350             |
| Charge for year       | 238               |
|                       | <u>          </u> |
| At 31 March 2012      | 1,588             |
|                       | <u>          </u> |
| <b>NET BOOK VALUE</b> |                   |
| At 31 March 2012      | 476               |
|                       | <u>          </u> |
| At 31 March 2011      | -                 |
|                       | <u>          </u> |

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

| Number: | Class:   | Nominal<br>value: | 2012<br>£  | 2011<br>£  |
|---------|----------|-------------------|------------|------------|
| 100     | Ordinary | £1                | <u>100</u> | <u>100</u> |

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
LAPAROSCOPIC SURGERY LTD**

---

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Laparoscopic Surgery Ltd for the year ended 31 March 2012 which comprise the Profit and Loss Account, the Balance Sheet and the related notes 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 <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the director of Laparoscopic Surgery Ltd in accordance with the terms of our engagement letter dated 28 October 2008. Our work has been undertaken solely to prepare for your approval the financial statements of Laparoscopic Surgery Ltd and state those matters that we have agreed to state to the director of Laparoscopic Surgery Ltd in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Laparoscopic Surgery Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Laparoscopic Surgery Ltd. You consider that Laparoscopic Surgery Ltd 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 financial statements of Laparoscopic Surgery Ltd. 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 financial statements.



Hardie Caldwell LLP  
Citypoint 2  
25 Tyndrum Street  
Glasgow  
G4 0JY

28 September 2012