REGISTERED NUMBER: SC239393 (Scotland)

LAPAROSCOPIC SURGERY LTD

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

LAPAROSCOPIC SURGERY LTD (REGISTERED NUMBER: SC239393)

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FOR THE YEAR ENDED 31 MARCH 2017

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COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2017

DIRECTOR:	A H M Nassar
SECRETARY:	Mrs P A Nassar
REGISTERED OFFICE:	Flat 10 29 Brighouse Park Cross Cramond Edinburgh EH4 6GW
REGISTERED NUMBER:	SC239393 (Scotland)
ACCOUNTANTS:	Hardie Caldwell LLP Chartered Accountants Citypoint 2 25 Tyndrum Street Glasgow G4 0JY

LAPAROSCOPIC SURGERY LTD (REGISTERED NUMBER: SC239393)

BALANCE SHEET
31 MARCH 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		342		685
CURRENT ASSETS					
Debtors	5	8,760		7,789	
Cash at bank		38,144		46,128	
		46,904		53,917	
CREDITORS					
Amounts falling due within one year	6	41,537		48,848	
NET CURRENT ASSETS			5,367		5,069
TOTAL ASSETS LESS CURRENT LIABILITIES			5,709		5,754
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Retained earnings			5,609		5,654
SHAREHOLDERS' FUNDS			5,709		5,754

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 19 December 2017 and were signed by:

A H M Nassar - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Laparoscopic Surgery Limited is a private company, limited by shares, registered in Scotland. The company's registered number is SC239393 and its registered office is 29/10 Brighouse Park Cross, Cramond, Edinburgh, EH4 6GW.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

This is the first year in which the financial statements have been prepared under FRS 102. The transition from preparing the financial statements in accordance with FRSSE 2015 to FRS 102 (1A) has had no material impact on the financial position and the financial performance of the company.

Revenue recognition
Turnover is measured at the fair value of the consideration received or receivable.

Medical consultancy fees are recognised when the service is delivered to the customer.

Tangible fixed assets
Depreciation of fixed assets is calculated to write off the cost or valuation less any residual value over their estimated useful lives as follows:

Computer equipment	-33.3% on cost

Financial instruments

Debtors
Trade and other debtors are recognised at the settlement amount due with appropriate allowances for any irrecoverable amounts when there is objective evidence that the asset is impaired.

Cash and cash equivalents
Cash and cash equivalents in the balance sheet comprise cash on hand and cash at bank with a short term of maturity, being twelve months or less, from the opening of the deposit or similar account.

Creditors
Other creditors are recognised where the company has a present obligation resulting from a past event and are recognised at the settlement amount due after allowing for any trade discounts due.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 .

continued...

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc
	£
COST	
At 1 April 2016 and 31 March 2017	2,992
DEPRECIATION	
At 1 April 2016	2,307
Charge for year	343
At 31 March 2017	2,650
NET BOOK VALUE	
At 31 March 2017	342
At 31 March 2016	685

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017	2016
	£	£
Trade debtors	8,760	7,789

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017	2016
	£	£
Taxation and social security	7,174	9,261
Other creditors	34,363	39,587
	41,537	48,848

7. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2017	2016
			£	£
100	Ordinary	£1	100	100

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. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

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 2017 which comprise the Income Statement, Other Comprehensive Income, 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 ICAS, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.com/accountspreparationguidance.

This report is made solely to the director of Laparoscopic Surgery Ltd in accordance with our terms of engagement. 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 ICAS as detailed at http://www.icas.com/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
Chartered Accountants
Citypoint 2
25 Tyndrum Street
Glasgow
G4 0JY

19 December 2017

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.