REGISTERED NUMBER: SC284874 (Scotland)

BABY SCANNING LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD 1 JUNE 2015 TO 31 AUGUST 2016

Milne Craig
Chartered Accountants
Abercorn House
79 Renfrew Road
Paisley
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PA3 4DA

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FOR THE PERIOD 1 JUNE 2015 TO 31 AUGUST 2016

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BABY SCANNING LIMITED

COMPANY INFORMATION
FOR THE PERIOD 1 JUNE 2015 TO 31 AUGUST 2016

DIRECTORS:	A Bhopal P Bhopal
SECRETARY:	P Bhopal
REGISTERED OFFICE:	35 Dalmeny Avenue Giffnock Glasgow G46 7QF
REGISTERED NUMBER:	SC284874 (Scotland)
ACCOUNTANTS:	Milne Craig Chartered Accountants Abercorn House 79 Renfrew Road Paisley Renfrewshire PA3 4DA

BALANCE SHEET
31 AUGUST 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	4		134,409		135,815
Investments	5		1,178		1,178
			135,587		136,993
CURRENT ASSETS					
Stocks	6	2,650		2,620	
Debtors	7	317,710		278,199	
Cash at bank and in hand		2,003		7,970	
		322,363		288,789	
CREDITORS					
Amounts falling due within one year	8	35,005		21,843	
NET CURRENT ASSETS			287,358		266,946
TOTAL ASSETS LESS CURRENT LIABILITIES			422,945		403,939
CREDITORS					
Amounts falling due after more than one year	9		70,593		70,593
NET ASSETS			352,352		333,346
CAPITAL AND RESERVES					
Called up share capital			3		3
Retained earnings			352,349		333,343
SHAREHOLDERS' FUNDS			352,352		333,346

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2016.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 AUGUST 2016

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 Profit and loss has not been delivered.

The financial statements were approved by the Board of Directors on 31 May 2017 and were signed on its behalf by:

A Bhopal - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 JUNE 2015 TO 31 AUGUST 2016

1. STATUTORY INFORMATION

Baby Scanning Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

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.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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

Surgery equipment	- 25% on reducing balance
Office equipment and fittings	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

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2. **ACCOUNTING POLICIES - continued**

Taxation

Current tax is recognised for the amount of income tax payable in respect of the taxable profit for the current or past reporting periods using the tax rates and laws that that have been enacted or substantively enacted by the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date, except as otherwise indicated.

Deferred tax assets are only recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

If and when all conditions for retaining tax allowances for the cost of a fixed asset have been met, the deferred tax is reversed.

Deferred tax is calculated using the tax rates and laws that that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

With the exception of changes arising on the initial recognition of a business combination, the tax expense (income) is presented either in profit or loss, other comprehensive income or equity depending on the transaction that resulted in the tax expense (income).

Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors.

Deferred tax assets and deferred tax liabilities are offset only if the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 6 .

4. **TANGIBLE FIXED ASSETS**

	Freehold property £	Surgery equipment £	Office equipment and fittings £	Totals £
COST				
At 1 June 2015 and 31 August 2016	130,198	79,414	3,449	213,061
DEPRECIATION				
At 1 June 2015	-	74,147	3,099	77,246
Charge for period	-	1,317	89	1,406
At 31 August 2016	-	75,464	3,188	78,652
NET BOOK VALUE				
At 31 August 2016	130,198	3,950	261	134,409
At 31 May 2015	130,198	5,267	350	135,815

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5. **FIXED ASSET INVESTMENTS**

	Unlisted investments £
COST	
At 1 June 2015 and 31 August 2016	1,178
NET BOOK VALUE	
At 31 August 2016	1,178
At 31 May 2015	1,178

6. **STOCKS**

	2016 £	2015 £
Stocks	2,650	2,620

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

	2016 £	2015 £
Amounts owed by group undertakings	313,811	275,253
Prepayments	2,946	2,946
Due by associated companies	953	-
	317,710	278,199

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

	2016 £	2015 £
Amounts owed to group undertakings	10,657	2,514
Corporation tax	19,797	13,020
Social security and other taxes	3,851	2,559
Accrued expenses	700	3,750
	35,005	21,843

9. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2016 £	2015 £
Bank loans due after 5 years	70,593	70,593
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans due after 5 years	70,593	70,593

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10. RELATED PARTY DISCLOSURES

The company advanced a loan during the period to its fellow subsidiary company, Ash Healthcare Limited.

The balance due by Ash Healthcare Limited at 31st August 2016 was £313,808 (31st May 2015 - £257,241).

The company received a loan during the period from its fellow subsidiary company, Baby Scanning (Edinburgh) Limited.

The balance due to Baby Scanning (Edinburgh) Ltd at 31st August 2016 was £8,143 (31st May 2015 - due by £17,059).

The company advanced a loan during the period to its associated company, Cothouse Inn Limited.

The balance due by Cothouse Inn Limited at 31st August 2016 was £953 (31st May 2015 - £953).

The company received a loan during the period from its its holding company, Ash Healthcare Group Limited.

The amount due to Ash Healthcare Group Limited at 31st August 2016 was £2,514 (31st May 2015 - £2,514).

The company paid a dividend during the year to its holding company Ash Healthcare Group Limited amounting to £60,000 (2015 - £nil)

11. FIRST YEAR ADOPTION

The adoption of FRS 102 has had no impact on the opening financial position of the company.

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF BABY SCANNING LIMITED

The following reproduces the text of the report prepared for the directors and members 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 Directors 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 Baby Scanning Limited for the period ended 31 August 2016 which comprise the Profit and loss, 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 Board of Directors of Baby Scanning Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Baby Scanning Limited and state those matters that we have agreed to state to the Board of Directors of Baby Scanning Limited, as a body, 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 Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Baby Scanning Limited 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 Baby Scanning Limited. You consider that Baby Scanning Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Baby Scanning 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 financial statements.

Milne Craig
Chartered Accountants
Abercorn House
79 Renfrew Road
Paisley
Renfrewshire
PA3 4DA

31 May 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.