Registration number: SC324739

Lannsa Surgical Consultancy Ltd

Annual Report and Unaudited Filleted Abridged Financial Statements

for the Year Ended 30 June 2018

Lannsa Surgical Consultancy Ltd

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Lannsa Surgical Consultancy Ltd

(Registration number: SC324739)
Abridged Balance Sheet as at 30 June 2018

	Note	2018 £	2017 £
Current assets			
Debtors		24,829	16,014
Cash at bank and in hand		2	3,941
		24,831	19,955
Creditors: Amounts falling due within one year		(6,607)	(5,390)
Net assets		18,224	14,565
Capital and reserves			
Called up share capital		4	1
Profit and loss account		18,220	14,564
Total equity		18,224	14,565

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

Lannsa Surgical Consultancy Ltd

(Registration number: SC324739)
Abridged Balance Sheet as at 30 June 2018

For the financial year ending 30 June 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

Approved and authorised by the director on 19 March 2019

Mr P Pollock

Director

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

Notes to the Abridged Financial Statements for the Year Ended 30 June 2018

1 General information

The company is a private company limited by share capital incorporated in Scotland.

The address of its registered office is:
The Manse
Elsrickle
Biggar
South Lanarkshire
ML12 6QZ

2 Accounting policies

Statement of compliance

These abridged financial statements were prepared in accordance with Financial Reporting Standard 102 Section 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These abridged financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover represents the amounts, excluding value added tax, derived from the provision of goods and services to customers during the year.

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the company. Deferred income tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.
The carrying amount of deferred tax assets are reviewed at each reporting date and a valuation allowance is set up against deferred tax assets so that the net carrying amount equals the highest amount that is more likely than not to be recovered based on current or future taxable profit.

Notes to the Abridged Financial Statements for the Year Ended 30 June 2018

3 Related party transactions

Transactions with directors

2018	At 1 July 2017 £	Advances to directors £	Repayments by director £	At 30 June 2018 £
Mr P Pollock				
Directors Loan Account	(15,795)	(39,613)	31,551	(23,858)

2017	At 1 July 2016 £	Advances to directors £	Repayments by director £	At 30 June 2017 £
Mr P Pollock				
Directors Loan Account	(6,595)	(27,744)	18,544	(15,795)

4 Transition to FRS 102

There are no transitional adjustments.

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.