

Company Registration No. SC471088 (Scotland)

Aberdeen Medical Laser Services Limited

Unaudited financial statements

for the year ended 30 April 2019

Pages for filing with registrar

Aberdeen Medical Laser Services Limited

**Chartered Accountants' Report to the board of directors on the preparation of the
unaudited statutory financial statements of Aberdeen Medical Laser Services Limited**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Aberdeen Medical Laser Services Limited for the year ended 30 April 2019 which comprise, the Statement Of Financial Position 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.com/technical-resources/framework-for-the-preparation-of-accounts-revised-january-2017>.

This report is made solely to the Board of Directors of Aberdeen Medical Laser Services Limited, as a body, in accordance with the terms of our engagement letter dated 13 March 2014. Our work has been undertaken solely to prepare for your approval the financial statements of Aberdeen Medical Laser Services Limited and state those matters that we have agreed to state to the Board of Directors of Aberdeen Medical Laser Services 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.com/technical-resources/framework-for-the-preparation-of-accounts-revised-january-2017>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Aberdeen Medical Laser Services Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Aberdeen Medical Laser Services 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 loss of Aberdeen Medical Laser Services Limited. You consider that Aberdeen Medical Laser Services 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 financial statements of Aberdeen Medical Laser Services 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.

James Milne
Chartered Accountants
5 Bon Accord Square
Aberdeen
AB11 6XZ

29 January 2020

Aberdeen Medical Laser Services Limited

Statement of financial position

at 30 April 2019

	Notes	£	2019 £	£	2018 £
Fixed assets					
Tangible assets	2		5,040		6,715
Current assets					
Debtors		2,164		2,355	
Cash at bank and in hand		12,889		12,935	
		<u>15,053</u>		<u>15,290</u>	
Creditors: amounts falling due within one year		<u>(35,588)</u>		<u>(36,623)</u>	
Net current liabilities			<u>(20,535)</u>		<u>(21,333)</u>
Net liabilities			<u>(15,495)</u>		<u>(14,618)</u>
Capital and reserves					
Called up share capital			44		44
Profit and loss reserves			<u>(15,539)</u>		<u>(14,662)</u>
Total equity			<u>(15,495)</u>		<u>(14,618)</u>

In accordance with section 444 of the Companies Act 2006 all of the members of the company have consented to the preparation of abridged financial statements pursuant to paragraph 1A of Schedule 1 to the Small Companies and Groups (Accounts and Directors' Report) Regulations (S.I. 2008/409)(b).

The directors of the company have elected not to include a copy of the income statement within the financial statements.

For the financial year ended 30 April 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

Aberdeen Medical Laser Services Limited
Statement of financial position (continued)
at 30 April 2019

The financial statements were approved by the board of directors and authorised for issue on 20 January 2020 and are signed on its behalf by:

Dr Jacqueline Prentice
Director

Dr Mary C. Craik
Director

Dr Stephen L. Terwey
Director

Dr Graeme Cornwell
Director

Dr William J. Harrison
Director

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Aberdeen Medical Laser Services Limited

Notes to the financial statements

for the year ended 30 April 2019

1 Accounting policies

Company information

Aberdeen Medical Laser Services Limited is a private company limited by shares incorporated in Scotland. The registered office is 30 Albyn Place, Aberdeen, AB10 1NW.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The company has net liabilities of £15,495, but included in creditors is the sum of £33,000 owed to a related party undertaking which is ultimately controlled by the directors. The directors have confirmed that they will not call in this amount for as long as necessary to ensure the ongoing viability of the company. The directors therefore consider it to be appropriate for the accounts to be prepared on the going concern basis.

1.3 Turnover

Turnover represents revenue recognised in the accounts. Revenue is recognised when the company fulfils its contractual obligations to customers by supplying services.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
Fixtures and fittings	3 years straight line

Aberdeen Medical Laser Services Limited
Notes to the financial statements (continued)
for the year ended 30 April 2019

2 Tangible fixed assets

	Total £
Cost	
At 1 May 2018 and 30 April 2019	21,810
Depreciation and impairment	
At 1 May 2018	15,095
Depreciation charged in the year	1,675
At 30 April 2019	16,770
Carrying amount	
At 30 April 2019	5,040
At 30 April 2018	6,715

3 Controlling party

No party has overall control as none of the shareholders holds more than 50% of the issued ordinary share capital.

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.