

REGISTERED NUMBER: SC455751 (Scotland)

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2017
FOR
K.K. ORTHOPAEDICS LTD

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for the Year Ended 31 July 2017

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K.K. ORTHOPAEDICS LTD

COMPANY INFORMATION
for the Year Ended 31 July 2017

DIRECTOR: Dr L A K Khan

REGISTERED OFFICE: 3 Coates Place
Edinburgh
EH3 7AA

REGISTERED NUMBER: SC455751 (Scotland)

ACCOUNTANTS: James Fraser & Co.
Chartered Accountants
3 Coates Place
Edinburgh
EH3 7AA

ABRIDGED BALANCE SHEET
31 July 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		2,001		-
CURRENT ASSETS					
Debtors		127,872		23,771	
Cash at bank		<u>86,918</u>		<u>98,069</u>	
		214,790		121,840	
CREDITORS					
Amounts falling due within one year		<u>60,303</u>		<u>50,310</u>	
NET CURRENT ASSETS			<u>154,487</u>		<u>71,530</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>156,488</u>		<u>71,530</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>156,388</u>		<u>71,430</u>
SHAREHOLDERS' FUNDS			<u>156,488</u>		<u>71,530</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 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 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
- (b) 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.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 July 2017 in accordance with Section 444(2A) of the Companies Act 2006.

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 17 January 2018 and were signed by:

Dr L A K Khan - Director

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 July 2017**

1. STATUTORY INFORMATION

K.K. Orthopaedics Ltd 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.

Computer equipment - 25% straight line

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it

relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2.

4. TANGIBLE FIXED ASSETS

	Totals £
COST	
Additions	2,603
At 31 July 2017	<u>2,603</u>
DEPRECIATION	
Charge for year	602
At 31 July 2017	<u>602</u>
NET BOOK VALUE	
At 31 July 2017	<u>2,001</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 July 2017

5. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 July 2017 and 31 July 2016:

	2017 £	2016 £
Dr L A K Khan		
Balance outstanding at start of year	-	-
Amounts advanced	78,567	92,793
Amounts repaid	-	(92,793)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>78,567</u>	<u>-</u>

At the year end the director had an outstanding current account balance of £78,567 (2016 - £nil).

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.