REGISTERED NUMBER: SC455751 (Scotland)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2018

FOR

K.K. ORTHOPAEDICS LTD

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for the Year Ended 31 July 2018

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K.K. ORTHOPAEDICS LTD

COMPANY INFORMATION
for the Year Ended 31 July 2018

DIRECTORS:	Dr L A K Khan Mrs V N 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 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	4		7,958		2,001
CURRENT ASSETS					
Debtors		125,469		127,872	
Cash at bank		94,676		86,918	
		220,145		214,790	
CREDITORS					
Amounts falling due within one year		33,462		60,303	
NET CURRENT ASSETS			186,683		154,487
TOTAL ASSETS LESS CURRENT LIABILITIES			194,641		156,488
CAPITAL AND RESERVES					
Called up share capital			110		100
Retained earnings			194,531		156,388
SHAREHOLDERS' FUNDS			194,641		156,488

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2018 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 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 2018 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 Board of Directors on 8 January 2019 and were signed on its behalf by:

Dr L A K Khan - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 July 2018

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.

Fixtures and fittings	- 20% straight line
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 (2017 - 2) .

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 July 2018

4. TANGIBLE FIXED ASSETS

	Totals £
COST	
At 1 August 2017	2,603
Additions	8,232
At 31 July 2018	10,835
DEPRECIATION	
At 1 August 2017	602
Charge for year	2,275
At 31 July 2018	2,877
NET BOOK VALUE	
At 31 July 2018	7,958
At 31 July 2017	2,001

5. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 July 2018 and 31 July 2017:

	2018 £	2017 £
Dr L A K Khan and Mrs V N Khan		
Balance outstanding at start of year	78,567	-
Amounts advanced	-	78,567
Amounts repaid	(3,563)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	75,004	78,567

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.