Registration number: SC513633

Pacla Medical Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 August 2016

Beyond The Numbers Limited
Chartered Accountants
42 Charlotte Square
Edinburgh
EH2 4HQ

Pacla Medical Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 3) have been prepared.

Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of Pacla Medical Limited for the Year Ended 31 August 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Pacla Medical Limited for the year ended 31 August 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

We have carried out this engagment in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with its ethical and other professional requirements..

This report is made solely to the Board of Directors of Pacla Medical Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Pacla Medical Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the Companies Act 2006.. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pacla Medical Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Pacla Medical Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Pacla Medical Limited. You consider that Pacla Medical 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 accounts of Pacla Medical 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 accounts.

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Beyond The Numbers Limited
Chartered Accountants
42 Charlotte Square
Edinburgh
EH2 4HQ
3 October 2016

Pacla Medical Limited
(Registration number: SC513633)
Abbreviated Balance Sheet at 31 August 2016

	Note	2016 £
Current assets		
Debtors		2,510
Cash at bank and in hand		6,458
		8,968
Creditors: Amounts falling due within one year		(29,836)
Net liabilities		(20,868)
Capital and reserves		
Called up share capital	2	100
Profit and loss account		(20,968)
Shareholders' deficit		(20,868)

For the year ending 31 August 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 3 October 2016

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Mr Chongsu Lee
Director

The notes on page 3 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Share capital

Allotted, called up and fully paid shares

	2016	
	No.	**£**
Ordinary of £1 each	100	100

New shares allotted

During the year 100 Ordinary having an aggregate nominal value of £100 were allotted for an aggregate consideration of £100.

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.