

Company Registration No. 09700996 (England and Wales)

RUDRA MEDICAL LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2017
PAGES FOR FILING WITH REGISTRAR

RUDRA MEDICAL LIMITED

COMPANY INFORMATION

Director	Dr S M Mawji
Company number	09700996
Registered office	414 Stonegate Road Leeds West Yorkshire LS17 5BX
Accountants	Hentons 118 North Street Leeds West Yorkshire LS2 7PN
Business address	414 Stonegate Road Leeds West Yorkshire LS17 5BX

RUDRA MEDICAL LIMITED

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RUDRA MEDICAL LIMITED

BALANCE SHEET

AS AT 31 JULY 2017

	Notes	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	2		648		-
Current assets					
Debtors	3	2,511		1,079	
Cash at bank and in hand		61,989		39,485	
		<u>64,500</u>		<u>40,564</u>	
Creditors: amounts falling due within one year	4	<u>(11,151)</u>		<u>(14,711)</u>	
Net current assets			53,349		25,853
Total assets less current liabilities			<u>53,997</u>		<u>25,853</u>
Capital and reserves					
Called up share capital	5		2		1
Profit and loss reserves			53,995		25,852
Total equity			<u>53,997</u>		<u>25,853</u>

The director of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial Year ended 31 July 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Act 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.

The financial statements were approved and signed by the director and authorised for issue on 15 March 2018

Dr S M Mawji
Director

Company Registration No. 09700996

RUDRA MEDICAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2017

1 Accounting policies

Company information

Rudra Medical Limited is a private company limited by shares incorporated in England and Wales. The registered office is 414 Stonegate Road, Leeds, West Yorkshire, LS17 5BX.

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. Monetary amounts in these financial statements are rounded to the nearest £.

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

These financial statements for the Year ended 31 July 2017 are the first financial statements of Rudra Medical Limited prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 24 July 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Reporting period

[FRS 102 3.10 An entity shall present a complete set of financial statements (including comparative information as set out in paragraph 3.14) at least annually. When the end of an entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, the entity shall disclose the following: (a) that fact; (b) the reason for using a longer or shorter period; and (c) the fact that comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.]

1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for services provided in the normal course of business.

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:

Fixtures, fittings & equipment

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

RUDRA MEDICAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2017

1 Accounting policies

(Continued)

1.6 Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities are recognised at transaction price.

1.8 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.9 Taxation

The tax expense represents the sum of the tax currently payable.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

RUDRA MEDICAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2017

2 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 August 2016	-
Additions	819
	<u>819</u>
At 31 July 2017	819
	<u>819</u>
Depreciation and impairment	
At 1 August 2016	-
Depreciation charged in the Year	171
	<u>171</u>
At 31 July 2017	171
	<u>171</u>
Carrying amount	
At 31 July 2017	648
	<u>648</u>
At 31 July 2016	-
	<u>-</u>

3 Debtors

	2017 £	2016 £
Amounts falling due within one year:		
Trade debtors	2,511	1,079
	<u>2,511</u>	<u>1,079</u>

4 Creditors: amounts falling due within one year

	2017 £	2016 £
Corporation tax	9,791	8,588
Other creditors	1,360	6,123
	<u>11,151</u>	<u>14,711</u>

RUDRA MEDICAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2017

5	Called up share capital	2017	2016
		£	£
	Ordinary share capital		
	Issued and fully paid		
	100 Ordinary of 1p each	1	1
	1 A Ordinary of £1 each	1	-
		<hr/>	<hr/>
		2	1
		<hr/>	<hr/>

During the year 1 A Ordinary share of £1 was issued at par and fully paid, being additional share capital of the company.

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.