

REGISTERED NUMBER: SC525012 (Scotland)

UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD
25 JANUARY 2016 TO 31 JANUARY 2017
FOR
KILMARNOCK HEALTHCARE SCOTLAND LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 25 JANUARY 2016 TO 31 JANUARY 2017**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

KILMARNOCK HEALTHCARE SCOTLAND LTD

**COMPANY INFORMATION
FOR THE PERIOD 25 JANUARY 2016 TO 31 JANUARY 2017**

DIRECTOR: S Shafiq

REGISTERED OFFICE: 6th Floor
Gordon Chambers
90 Mitchell Street
Glasgow
G1 3NQ

REGISTERED NUMBER: SC525012 (Scotland)

ACCOUNTANTS: Henderson Loggie
90 Mitchell Street
Glasgow
Lanarkshire
G1 3NQ

BALANCE SHEET
31 JANUARY 2017

	Notes	£	£
FIXED ASSETS			
Intangible assets	4		316,152
Tangible assets	5		10,018
			326,170
CURRENT ASSETS			
Stocks		3,425	
Debtors	6	15,947	
Cash at bank		114,955	
		134,327	
CREDITORS			
Amounts falling due within one year	7	434,312	
NET CURRENT LIABILITIES			(299,985)
TOTAL ASSETS LESS CURRENT LIABILITIES			26,185
PROVISIONS FOR LIABILITIES			476
NET ASSETS			25,709
CAPITAL AND RESERVES			
Called up share capital	8		100
Retained earnings			25,609
SHAREHOLDERS' FUNDS			25,709

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

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

BALANCE SHEET - continued
31 JANUARY 2017

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.

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 24 August 2017 and were signed by:

S Shafiq - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 25 JANUARY 2016 TO 31 JANUARY 2017**

1. STATUTORY INFORMATION

Kilmarnock Healthcare Scotland 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 represents invoiced dental services.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2016, is being amortised evenly over its estimated useful life of ten years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery - 20% on a reducing balance basis

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the period 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.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 25 JANUARY 2016 TO 31 JANUARY 2017

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 5 .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
Additions	351,280
At 31 January 2017	<u>351,280</u>
AMORTISATION	
Charge for period	35,128
At 31 January 2017	<u>35,128</u>
NET BOOK VALUE	
At 31 January 2017	<u><u>316,152</u></u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
Additions	12,523
At 31 January 2017	<u>12,523</u>
DEPRECIATION	
Charge for period	2,505
At 31 January 2017	<u>2,505</u>
NET BOOK VALUE	
At 31 January 2017	<u><u>10,018</u></u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade debtors	<u>15,947</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	13,679
Taxation and social security	21,250
Other creditors	<u>399,383</u>
	<u><u>434,312</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 25 JANUARY 2016 TO 31 JANUARY 2017

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
100	Ordinary	£1	<u>100</u>

100 Ordinary shares of £1 each were allotted and fully paid for cash at par during the period.

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.