

**COMPANY REGISTRATION NUMBER: 10067405**

**KD LONDON LIMITED**

**FILLETED UNAUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED**

**30 June 2017**

**KD LONDON LIMITED**  
**FINANCIAL STATEMENTS**

**PERIOD FROM 16 MARCH 2016 TO 30 JUNE 2017**

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**KD LONDON LIMITED**

**OFFICERS AND PROFESSIONAL ADVISERS**

**Director**

Ms K Darnell

**Registered office**

Lynton House  
7-12 Tavistock Square  
London  
WC1H 9BQ

**Accountants**

BSG Valentine (UK) LLP  
Chartered Accountants  
Lynton House  
7-12 Tavistock Square  
London WC1H 9BQ

**KD LONDON LIMITED**  
**STATEMENT OF FINANCIAL POSITION**

**30 June 2017**

			30 Jun 17
	Note	£	£
<b>Current assets</b>			
Debtors	<b>4</b>	8,054	
Cash at bank and in hand		19,183	
		-----	
		27,237	
<b>Creditors: amounts falling due within one year</b>	<b>5</b>	( 20,623)	
		-----	
<b>Net current assets</b>			6,614
			-----
<b>Total assets less current liabilities</b>			6,614
			-----
<b>Net assets</b>			6,614
			-----
<b>Capital and reserves</b>			
Called up share capital	<b>6</b>		100
Profit and loss account			6,514
			-----
<b>Member funds</b>			6,614
			-----

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the period ending 30 June 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476 ;
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 12 December 2017 , and are signed on behalf of the board by:

Ms K Darnell

Director

Company registration number: 10067405

**KD LONDON LIMITED****STATEMENT OF CHANGES IN EQUITY****PERIOD FROM 16 MARCH 2016 TO 30 JUNE 2017**

	Called up share capital £	Profit and loss account £	<b>Total</b> £
<b>At 16 March 2016</b>	—	—	—
Profit for the period	---	51,514	51,514
	---	-----	-----
<b>Total comprehensive income for the period</b>	—	51,514	51,514
Issue of shares	100	—	100
Dividends paid and payable	—	( 45,000)	( 45,000)
	---	-----	-----
<b>Total investments by and distributions to owners</b>	100	( 45,000)	( 44,900)
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<b>At 30 June 2017</b>	100	6,514	6,614
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**KD LONDON LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**

**PERIOD FROM 16 MARCH 2016 TO 30 JUNE 2017**

**1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Lynton House, 7-12 Tavistock Square, London, WC1H 9BQ.

**2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. (a) Disclosures in respect of each class of share capital have not been presented. (b) No cash flow statement has been presented for the company. (c) Disclosures in respect of financial instruments have not been presented. (d) Disclosures in respect of share-based payments have not been presented. (e) No disclosure has been given for the aggregate remuneration of key management personnel.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

**Income tax**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

## Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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.

### 4. Debtors

	30 Jun 17
	£
Other debtors	8,054
	-----

### 5. Creditors: amounts falling due within one year

	30 Jun 17
	£
Trade creditors	421
Corporation tax	12,714
Social security and other taxes	3,203
Other creditors	4,285
	-----
	20,623
	-----

### 6. Called up share capital

#### Issued, called up and fully paid

	30 Jun 17	
	No.	£
Ordinary shares of £ 1 each	100	100
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### 7. Director's advances, credits and guarantees

At the balance sheet date, the company owed £245 to the director.

### 8. Controlling party

The company was under the control of Ms Darnell throughout the current period. Ms Darnell is the managing director and majority shareholder.

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.