Registered number: OC314842

BONE & JOINT SOLUTIONS LLP
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

Abbotswood
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Alverton Terrace
Penzance
Cornwall
TR18 4GH

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Bone & Joint Solutions LLP
Balance Sheet
As At 30 April 2023

Registered number: OC314842

		2023		2022	
	Notes	**£**	**£**	**£**	**£**
FIXED ASSETS					
CURRENT ASSETS					
Debtors	**5**	-		41,476	
Cash at bank and in hand		1,713		64,960	
		1,713		106,436	
Creditors: Amounts Falling Due Within One Year	**6**	71,831		(47,831)	
NET CURRENT ASSETS (LIABILITIES)			73,544		58,605
TOTAL ASSETS LESS CURRENT LIABILITIES			73,544		58,605
NET ASSETS ATTRIBUTABLE TO MEMBERS			73,544		58,605
REPRESENTED BY:					
Loans and other debts due to members within one year					
Members' capital classified as a liability		37,144		22,205	
			37,144		22,205
Equity					
Members' other interests					
Members' capital		36,400		36,400	
			36,400		36,400
			73,544		58,605
TOTAL MEMBERS' INTEREST					
Loans and other debts due to members within one year			37,144		22,205
Members' other interests			36,400		36,400
			73,544		58,605

For the year ending 30 April 2023 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 applicable to LLPs subject to the small LLPs regime.)

The members acknowledge their responsibilities for complying with the requirements of the Act (as applied to LLPs) with respect to accounting records and the preparation of accounts.

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

The LLP has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the LLP's Profit and Loss Account.

On behalf of the members

Cornwall Clinical Services Limited

Designated Member

30th January 2024

The notes on pages 3 to 4 form part of these financial statements.

1. General Information

Bone & Joint Solutions LLP is a limited liability partnership, incorporated in England & Wales, registered number OC314842 . The Registered Office is 21 Trevallion Park, Penpol, Feock, Cornwall, TR3 6RS.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 for small limited liability partnerships regime - The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), The Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in December 2021 (SORP) and the Companies Act 2006 (as applied to LLPs).

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

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	0
Computer Equipment	0

3. Average Number of Employees

Average number of employees, including members with contracts of employment, during the year was: NIL (2022: NIL)

4. Tangible Assets

	Plant & Machinery
	£
Cost	
As at 1 May 2022	1,472
As at 30 April 2023	1,472
Depreciation	
As at 1 May 2022	1,472
As at 30 April 2023	1,472
Net Book Value	
As at 30 April 2023	-
As at 1 May 2022	-

5. **Debtors**

	2023	2022
	£	£
Due within one year		
Trade debtors	-	41,476
	-	41,476

6. **Creditors: Amounts Falling Due Within One Year**

	2023	2022
	£	£
Trade creditors	(73,945)	45,717
Accruals and deferred income	2,114	2,114
	(71,831)	47,831