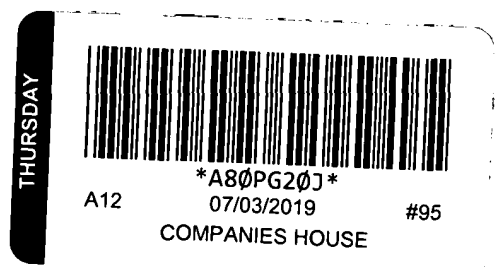


Registered number  
OC417716

KP Orthotics LLP

Filleted Accounts

30 June 2018



**KP Orthotics LLP****Registered number:**

OC417716

**Balance Sheet****as at 30 June 2018**

	Notes	2018 £
Net current assets		-
Total assets less current liabilities		-
Net assets attributable to members		-
Represented by:		-
Total members' interests		-

For the year ended 30th June 2018 the LLP was entitled to exemption from audit under sec. 480 of the Limited Liabilities Partnership Act relating to Dormant Limited Liabilities Partnerships.

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 (as applied to LLPs) with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime. The profit and loss account has not been delivered to the Registrar of Companies.

The Partners confirm that the LLP was dormant throughout the year.

These accounts were approved by the members on 5 March 2019 and signed on their behalf by:

P A Rodger  
Designated member

*P A Rodger*

**KP Orthotics LLP**  
**Notes to the Accounts**  
**for the period from 9 June 2017 to 30 June 2018**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Statement of Recommended Practice (SORP), Accounting by Limited Liability Partnerships.

***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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

***Division of profits***

Profits are treated as being available for discretionary division only if the LLP has an unconditional right to refuse payment of the profits of a particular year unless and until the members agree to divide them. Profits are otherwise automatically divided and included under Members' remuneration charged as an expense in the profit and loss account.

***Taxation***

Taxation is not provided for in the accounts as taxation is the personal liability of the members. Any amounts held by the LLP on behalf of members in respect of their tax liabilities are treated as debts due to members.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

***Members' capital***

Members' capital is classified as debt and not equity if there is a contractual obligation for the LLP to repay the capital to members, even if that obligation is conditional.

**2 Other information**

**KP Orthotics LLP**  
**Notes to the Accounts**  
**for the period from 9 June 2017 to 30 June 2018**

KP Orthotics LLP is a limited liability partnership incorporated in England. Its registered office is:

429 Linthorpe Rd  
Middlesbrough  
TS5 6HH