

**REGISTERED NUMBER: OC334808 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2020**

**FOR**

**BWD (STUD) LLP**

Sedulo Accountants Limited  
Chartered Certified Accountants  
62-66 Deansgate  
Manchester  
M3 2EN

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FOR THE YEAR ENDED 29 FEBRUARY 2020**

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**DESIGNATED MEMBERS:**

Mr H W Bilton  
Mr R Bilton

**REGISTERED OFFICE:**

Stone Cottage  
Summerhill Road  
Prestbury  
Macclesfield  
Cheshire  
SK10 4AH

**REGISTERED NUMBER:**

OC334808 (England and Wales)

**ACCOUNTANTS:**

Sedulo Accountants Limited  
Chartered Certified Accountants  
62-66 Deansgate  
Manchester  
M3 2EN

**BALANCE SHEET**  
**29 FEBRUARY 2020**

	Notes	29.2.20 £	£	28.2.19 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		-		45,876
<b>CURRENT ASSETS</b>					
Stocks	5	302,187		302,187	
Debtors		18,106		29,010	
Cash at bank		<u>861</u>		<u>3,599</u>	
		321,154		334,796	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>800</u>		<u>8,566</u>	
<b>NET CURRENT ASSETS</b>			<u>320,354</u>		<u>326,230</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			320,354		372,106
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>-</u>		<u>45,962</u>
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>			<u>320,354</u>		<u>326,144</u>
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>					
			<u>320,354</u>		<u>326,144</u>
<b>TOTAL MEMBERS' INTERESTS</b>					
Loans and other debts due to members			320,354		326,144
Amounts due from members			<u>(18,106)</u>		<u>(29,010)</u>
			<u>302,248</u>		<u>297,134</u>

The LLP is entitled to exemption from audit under Section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 for the year ended 29 February 2020.

The members acknowledge their responsibilities for:

- ensuring that the LLP keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 and
- preparing financial statements which give a true and fair view of the state of affairs of the LLP 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 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to financial statements, so far as applicable to the LLP.

**BALANCE SHEET - continued**  
**29 FEBRUARY 2020**

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The financial statements have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

In accordance with Section 444 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, the Income Statement has not been delivered.

The financial statements were approved by the members of the LLP on 6 March 2020 and were signed by:

Mr H W Bilton - Designated member

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 29 FEBRUARY 2020****1. STATUTORY INFORMATION**

BWD (Stud) LLP is registered in England and Wales. The LLP's registered number and registered office address can be found on the General Information page.

**2. ACCOUNTING POLICIES****Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships. The financial statements have been prepared under the historical cost convention.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 33% on cost

**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.

**3. EMPLOYEE INFORMATION**

The average number of employees during the year was NIL (2019 - NIL).

**4. TANGIBLE FIXED ASSETS**

	Motor vehicles £
<b>COST</b>	
At 1 March 2019	85,000
Disposals	(85,000)
At 29 February 2020	-
<b>DEPRECIATION</b>	
At 1 March 2019	39,124
Charge for year	2,523
Eliminated on disposal	(41,647)
At 29 February 2020	-
<b>NET BOOK VALUE</b>	
At 29 February 2020	-
At 28 February 2019	<u>45,876</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 29 FEBRUARY 2020

## 5. STOCKS

	29.2.20	28.2.19
	£	£
Stocks	255,313	255,313
Work-in-progress	46,874	46,874
	<u>302,187</u>	<u>302,187</u>

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29.2.20	28.2.19
	£	£
Hire purchase contracts	-	7,766
Other creditors	800	800
	<u>800</u>	<u>8,566</u>

## 7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	29.2.20	28.2.19
	£	£
Hire purchase contracts	<u>-</u>	<u>45,962</u>

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.