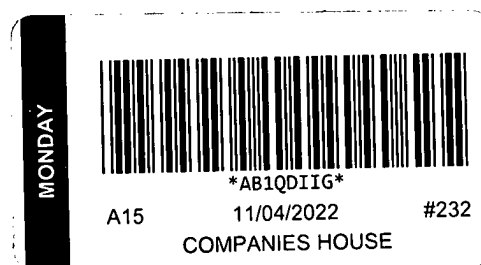


**Report of the Members and**  
**Unaudited Financial Statements for the Year Ended 31 March 2022**  
**for**  
**Rodaman LLP**



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**for the Year Ended 31 March 2022**

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The notes form part of these financial statements

**General Information**

**for the Year Ended 31 March 2022**

**DESIGNATED MEMBERS:**

A J McRoberts  
R N McRoberts  
Mrs A Martin McRoberts

**REGISTERED OFFICE:**

PO Box 17  
Moorcroft House  
2 Spring Gardens  
Stockport  
Cheshire  
SK1 4AJ

**REGISTERED NUMBER:**

OC343810 (England and Wales)

**ACCOUNTANTS:**

As prepared by J McRoberts

**Report of the Members**

**for the Year Ended 31 March 2022**

The members present their report with the financial statements of the LLP for the year ended 31 March 2022.

**PRINCIPAL ACTIVITY**

The principal activity of the LLP in the year under review was that of property investment for rental purposes.

**DESIGNATED MEMBERS**

The designated members during the year under review were:

A J McRoberts

R N McRoberts

Mrs A Martin McRoberts

**RESULTS FOR THE YEAR AND ALLOCATION TO MEMBERS**

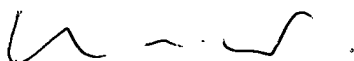
The profit for the year before members' remuneration and profit shares was £49,047 (2021 -£51,578 profit).

**MEMBERS' INTERESTS**

In the event of winding up of the LLP any surplus of assets of the LLP over its liabilities remaining at the conclusion of the winding up after payment of all monies due to the creditors of the LLP and all expenses of the winding up shall be payable by the liquidator to the Members in such proportions as their respective Members shares shall have borne to each other on the day before commencement of the winding up.

This report has been prepared in accordance with the special provisions of Part 15 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 small LLPs.

**ON BEHALF OF THE MEMBERS:**



A J McRoberts – Designated Member

7 April 2022

The notes form part of these financial statements

**Profit and Loss Account**

**for the Year Ended 31 March 2022**

	Notes	31.3.22 £	31.3.21 £
<b>TURNOVER</b>			
Cost of Sales		15,604	11,873
<b>GROSS LOSS</b>		<u>(15,604)</u>	<u>(11,873)</u>
Administrative expenses		5,717	7,124
		<u>(21,321)</u>	<u>(18,997)</u>
Other operating income		70,368	70,575
<b>OPERATING PROFIT</b>		<u>49,047</u>	<u>51,578</u>
Interest receivable and similar income			
<b>PROFIT FOR THE FINANCIAL YEAR BEFORE MEMBERS' REMUNERATION AND PROFIT SHARES AVAILABLE FOR DISCRETIONARY DIVISION AMONG MEMBERS</b>	4	<u>49,047</u>	<u>51,578</u>
		=====	=====

The notes form part of these financial statements

**Balance Sheet**

**31 March 2022**

	Notes	£	31.3.22 £	£	31.3.21 £
<b>FIXED ASSETS</b>					
Investment property	2		1,485,594		1,485,594
<b>CURRENT ASSETS</b>					
Cash at bank		17,667		28,620	
<b>NET CURRENT ASSETS</b>			17,667		28,260
<b>TOTAL ASSETS LESS CURENT LIABILITES and NET ASSETS ATTRIBUTABLE TO MEMBERS</b>			1,503,261		1,514,214
			=====		=====
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>	3		1,053,261		1,064,214
<b>MEMBERS' OTHER INTERESTS</b>					
Capital accounts	4		450,000		450,000
			1,503,261		1,514,214
			=====		=====
<b>TOTAL MEMBERS' INTERESTS</b>					
Loans and other debts due to members	3		1,053,261		1,064,214
Members' other interests	4		450,000		450,000
			1,503,261		1,514,214
			=====		=====

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 31 March 2022.

The members acknowledge their responsibilities for:

- (a) 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
- (b) 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.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit)

The notes form part of these financial statements

**Balance Sheet - continued**

**31 March 2022**

(Application of Companies Act 2006) Regulations 2008 relating to small LLPs and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the members of the LLP on 7 April 2022 and were signed by:

A handwritten signature in black ink, appearing to read 'A J McRoberts', with a stylized flourish at the end.

**A J McRoberts – Designated Member**

## Notes to the Financial Statements

for the Year Ended 31 March 2022

### 1. ACCOUNTING POLICIES

#### Accounting Convention

The financial statements have been prepared under historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships.

#### Investment property

In accordance with SSAP19 no depreciation or amortisation is provided in respect of freehold investment properties. This departure from the requirement of the Companies Act 2006 for all properties to be depreciated or amortised is, in the opinion of the members, necessary for the financial statements to give true and Fairview in accordance with applicable accounting standards.

### 2. INVESTMENT PROPERTY

	Total £
<b>COST</b>	
At 1 April 2021	1,485,594
At 31 March 2022	1,485,594
<b>NET BOOK VALUE</b>	
At 31 March 2022	1,485,594
	=====
At 31 March 2021	1,485,594
	=====

### 3. LOANS AND OTHER DEBTS DUE TO MEMBERS

	31.3.22 £	31.3.21 £
Loans from members	960,000	960,000
Amounts owed to members with respect of profits	93,261	104,214
	1,053,261	1,064,214
	=====	=====
Falling due within one year	93,261	104,214
Falling due after more than one year	960,000	960,000
	1,053,261	1,064,214
	=====	=====

The notes form part of these financial statements



**Notes to the Financial Statements - continued**

**for the Year Ended 31 March 2022**

**4. MEMBERS' INTERESTS**

	Members' capital (classified as equity) £	Members' other interests		Loans and other debts due to members £	Total £
		Reserves £	Total £		
Balance at 1 April 2021	450,000	-	450,000	1,064,214	1,514,214
Profit for the financial year available for discretionary division among members		49,047	49,047		49,047
Members' interests after profit for the year	450,000	49,047		1,064,214	1,563,261
Other divisions of profit		(49,047)	(49,047)	49,047	
Drawings				(60,000)	(60,000)
Balance at 31 March 2022	450,000	-	450,000	1,053,261	1,503,261
	=====	=====	=====	=====	=====

**5. ULTIMATE CONTROLLING PARTY**

The LLP is controlled by the designated members.

The notes form part of these financial statements

**Trading and Profit and Loss Account**

**for the Year Ended 31 March 2022**

	31.3.22		31.3.21	
	£	£	£	£
<b>Income</b>				
<b>Cost of Sales</b>				
Property holding costs	1,621		1,612	
Property maintenance	13,983		10,261	
	<u>          </u>	15,604	<u>          </u>	11,873
<b>GROSS LOSS</b>		(15,604)		(11,873)
<b>Other income</b>				
Rents received	70,165		70,415	
Other interest received	203		160	
	<u>          </u>	70,368	<u>          </u>	70,575
		54,764		58,702
<b>Expenditure</b>				
Sundry expenses	-		-	
Accountancy				
Letting agents fees	5,677		7,084	
	<u>          </u>	5,677	<u>          </u>	7,084
		49,087		51,618
<b>Finance costs</b>				
Bank charges		40		40
<b>NET PROFIT</b>		49,047		51,578
		=====		=====
<b>Divisible as follows:</b>				
A J McRoberts	16,349		17,192	
R N McRoberts	16,349		17,193	
Mrs A Martin McRoberts	16,349		17,193	
	<u>          </u>	49,047	<u>          </u>	51,578
		=====		=====

The notes form part of these financial statements

**Capital Account Schedule**

**31 March 2022**

	A J McRoberts £	R N McRoberts £	Mrs A Martin McRoberts £	Totals £
At 1 April 2021	150,000	150,000	150,000	450,000
At 31 March 2022	<u>150,000</u> =====	<u>150,000</u> =====	<u>150,000</u> =====	<u>450,000</u> =====

The notes form part of these financial statements

**Current Accounts Schedule**

**31 March 2022**

	A J McRoberts £	R N McRoberts £	Mrs A Martin McRoberts £	Totals £
At 1 April 2021	34,738	34,738	34,738	104,214
Share of profit	16,349	16,349	16,349	49,047
At 31 March 2022	<u>51,087</u>	<u>51,087</u>	<u>51,087</u>	<u>153,261</u>
Less Drawings	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>60,000</u>
	=====	=====	=====	=====
	31,087	31,087	31,087	93,261

The notes form part of these financial statements

**Members' Loans And Other Debts Summary Schedule**

**31 March 2022**

	Loans from members
	£
A J McRoberts	320,000
R N McRoberts	320,000
Mrs A Martin McRoberts	320,000
	<hr/>
	960,000
	=====

The notes form part of these financial statements