


UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2018 TO 31 OCTOBER 2018
FOR
J & J MANSER LLP

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		A03	01/03/2019	#268
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		COMPANIES HOUSE		

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FOR THE PERIOD 1 APRIL 2018 TO 31 OCTOBER 2018**

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**GENERAL INFORMATION
FOR THE PERIOD 1 APRIL 2018 TO 31 OCTOBER 2018**

DESIGNATED MEMBERS: J Manser
Mrs J Manser

REGISTERED OFFICE: 542 London Road
Isleworth
Middlesex
TW7 4EP

REGISTERED NUMBER: OC344730 (England and Wales)

ACCOUNTANTS: Anthonisz Neville LLP
1st Floor
105-111 Euston Street
London
NW1 2EW

ABRIDGED BALANCE SHEET
31 OCTOBER 2018

	Notes	31/10/18 £	£	31/3/18 £	£
FIXED ASSETS					
Tangible assets	3		-		352
Investment property	4		-		375,000
			<hr/>		<hr/>
			-		375,352
CURRENT ASSETS					
Debtors		315,000		-	
Cash at bank		-		7,264	
		<hr/>		<hr/>	
		315,000		7,264	
CREDITORS					
Amounts falling due within one year		-		79,250	
		<hr/>		<hr/>	
NET CURRENT ASSETS/(LIABILITIES)			315,000		(71,986)
			<hr/>		<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES			315,000		303,366
CREDITORS					
Amounts falling due after more than one year	5		-		(24,001)
PROVISIONS FOR LIABILITIES			-		(5,000)
			<hr/>		<hr/>
NET ASSETS ATTRIBUTABLE TO MEMBERS			315,000		274,365
			<hr/> <hr/>		<hr/> <hr/>

The notes form part of these financial statements

ABRIDGED BALANCE SHEET - continued
31 OCTOBER 2018

	Notes	31/10/18 £	£	31/3/18 £	£
LOANS AND OTHER DEBTS DUE TO MEMBERS	6		315,000		254,365
MEMBERS' OTHER INTERESTS					
Fair value reserve	7		-		20,000
			<u>315,000</u>		<u>274,365</u>
TOTAL MEMBERS' INTERESTS					
Loans and other debts due to members	6		315,000		254,365
Members' other interests			-		20,000
			<u>315,000</u>		<u>274,365</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 period ended 31 October 2018.

The members acknowledge their responsibilities for:

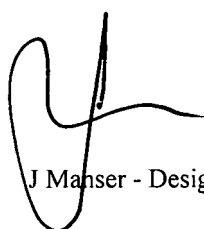
- (a) ensuring that the LLP keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 and
- (b) preparing financial statements which give 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 and delivered in accordance with the 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.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the period ended 31 October 2018 in accordance with Section 444(2A) of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008.

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 20 November 2018 and were signed by:



J Manser - Designated member

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2018 TO 31 OCTOBER 2018**

1. STATUTORY INFORMATION

J & J Manser 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 as modified by the revaluation of certain assets.

Turnover

Turnover represents amounts receivable for rent and other services, recognised when the LLP obtains the right to consideration.

Tangible fixed assets

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

Fixtures and fittings - 25% on reducing balance

Investment properties

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Investment properties

Investment properties are included in balance sheet at fair value with the revaluation differences reflected in the profit and loss account.

FRS 102 requires investment properties to be revalued at each reporting date and permit the use of cost less depreciation but only if fair value can't be measured reliably without undue cost or effort.

3. TANGIBLE FIXED ASSETS

	Totals
	£
COST	
At 1 April 2018	4,684
Disposals	(4,684)
	<hr/>
At 31 October 2018	-
	<hr/>
DEPRECIATION	
At 1 April 2018	4,332
Eliminated on disposal	(4,332)
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At 31 October 2018	-
	<hr/>
NET BOOK VALUE	
At 31 October 2018	-
	<hr/> <hr/>
At 31 March 2018	352
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2018 TO 31 OCTOBER 2018

4. INVESTMENT PROPERTY

	Total £
FAIR VALUE	
At 1 April 2018	375,000
Disposals	(375,000)
	<hr/>
At 31 October 2018	-
	<hr/>
NET BOOK VALUE	
At 31 October 2018	-
	<hr/>
At 31 March 2018	375,000
	<hr/>

Investment properties were valued at an open market value on 31 October 2018 by the John Manser.

Fair value at 31 October 2018 is represented by:

	£
Valuation in 2013	20,000
Valuation in 2017	5,000
Valuation in 2018	(375,000)
Cost	350,000
	<hr/>
	<hr/>

5. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN FIVE YEARS

	31/10/18 £	31/3/18 £
Repayable by instalments		
Business Loan-0776905	-	8,848
Business Loan-0904156	-	10,362
Business Loan-0907910	-	4,791
	<hr/>	<hr/>
	-	24,001
	<hr/>	<hr/>

6. LOANS AND OTHER DEBTS DUE TO MEMBERS

Loan and other debts due to members rank equally with debts due to unsecured creditors in the event of a winding up.

There is no provision for specific legally enforceable protection afforded to creditors in such an event.

There are no restrictions or limitations on the ability of the members to reduce the amount of 'Member's other interest'.

7. RESERVES

	Fair value reserve £
At 1 April 2018	20,000
Disposal	(20,000)
	<hr/>
At 31 October 2018	-
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