

**REGISTERED NUMBER: OC367547 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**FOR**

**BERNERAY HOSPITALITY LLP**

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**For The Year Ended 31 December 2022**

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**BERNERAY HOSPITALITY LLP**  
**GENERAL INFORMATION**  
**For The Year Ended 31 December 2022**

**DESIGNATED MEMBERS:** R N Whiteley  
Mrs M C A Whiteley

**REGISTERED OFFICE:** Cef Accountancy  
30 Victoria Avenue  
Harrogate  
HG1 5PR

**REGISTERED NUMBER:** OC367547 (England and Wales)

**ACCOUNTANTS:** R A Clement Associates  
5 Argyll Square  
OBAN  
Argyll  
PA34 4AZ

**BERNERAY HOSPITALITY LLP (REGISTERED NUMBER: OC367547)**

**BALANCE SHEET**  
**31 December 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		<b>566,777</b>		566,101
<b>CURRENT ASSETS</b>					
Stocks		<b>400</b>		-	
Prepayments and accrued income		<b>4,605</b>		9,189	
Cash at bank and in hand		<b>308</b>		<u>2,173</u>	
		<b>5,313</b>		11,362	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<b>2,976</b>		<u>22,415</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<b>2,337</b>		(11,053)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>569,114</b>		555,048
<b>CREDITORS</b>					
Amounts falling due after more than one year	6		<b>346,156</b>		<u>356,537</u>
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>			<b>222,958</b>		<u>198,511</u>
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>			<b>222,958</b>		<u>198,511</u>
<b>TOTAL MEMBERS' INTERESTS</b>			<b>222,958</b>		<u>198,511</u>
Loans and other debts due to members			<u>222,958</u>		<u>198,511</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 31 December 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.

**BALANCE SHEET - continued**  
**31 December 2022**

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 and authorised for issue on 18 April 2023 and were signed by:

R N Whiteley - Designated member

**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2022**

**1. STATUTORY INFORMATION**

Berneray Hospitality 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.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

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

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**3. EMPLOYEE INFORMATION**

The average number of employees during the year was 2 (2021 - 2) .

**4. TANGIBLE FIXED ASSETS**

	<b>Land and buildings £</b>	<b>Plant and machinery etc £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 January 2022	542,749	30,834	573,583
Additions	-	5,475	5,475
At 31 December 2022	<u>542,749</u>	<u>36,309</u>	<u>579,058</u>
<b>DEPRECIATION</b>			
At 1 January 2022	-	7,482	7,482
Charge for year	-	4,799	4,799
At 31 December 2022	<u>-</u>	<u>12,281</u>	<u>12,281</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>542,749</u>	<u>24,028</u>	<u>566,777</u>
At 31 December 2021	<u>542,749</u>	<u>23,352</u>	<u>566,101</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 31 December 2022**

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	2021
	<b>£</b>	£
Bank loans and overdrafts	<b>1,525</b>	20,500
Trade creditors	<b>317</b>	835
Other creditors	<b>1,134</b>	1,080
	<b><u>2,976</u></b>	<u>22,415</u>

**6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2022</b>	2021
	<b>£</b>	£
Bank loans	<b><u>346,156</u></b>	<u>356,537</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.