

**CL ACCOUNTING (SW) LLP
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

CL Accounting (SW) LLP

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CL Accounting (SW) LLP
Balance Sheet
As At 31 March 2024

Registered number: OC371392

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		654		1,707
			654		1,707
CURRENT ASSETS					
Debtors	5	14,337		14,854	
Cash at bank and in hand		8,239		8,582	
		22,576		23,436	
Creditors: Amounts Falling Due Within One Year	6	(6,480)		(5,919)	
NET CURRENT ASSETS (LIABILITIES)			16,096		17,517
TOTAL ASSETS LESS CURRENT LIABILITIES			16,750		19,224
NET ASSETS ATTRIBUTABLE TO MEMBERS			16,750		19,224
REPRESENTED BY:					
Loans and other debts due to members within one year					
Other amounts		16,750		19,224	
			16,750		19,224
			16,750		19,224
TOTAL MEMBERS' INTEREST					
Loans and other debts due to members within one year			16,750		19,224
			16,750		19,224

CL Accounting (SW) LLP
Balance Sheet (continued)
As At 31 March 2024

For the year ending 31 March 2024 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 applicable to LLPs subject to the small LLPs regime.)

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

These accounts have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

The LLP has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the LLP's Profit and Loss Account.

On behalf of the members

E Taggart

Designated Member

16th April 2024

The notes on pages 3 to 4 form part of these financial statements.

CL Accounting (SW) LLP
Notes to the Financial Statements
For The Year Ended 31 March 2024

1. General Information

CL Accounting (SW) LLP is a limited liability partnership, incorporated in England & Wales, registered number OC371392 . The Registered Office is 3 Dodford Lane, Christian Malford, Chippenham, Wiltshire, SN15 4DE.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 for small limited liability partnerships regime - The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), The Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in December 2021 (SORP) and the Companies Act 2006 (as applied to LLPs).

The financial statements are prepared in sterling which is the functional currency of the LLP.

2.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25-33% on cost
Fixtures & Fittings	25-33% on cost

3. Average Number of Employees

Average number of employees, including members with contracts of employment, during the year was: 3 (2023: 2)

4. Tangible Assets

	Plant & Machinery
	£
Cost	
As at 1 April 2023	7,129
As at 31 March 2024	7,129
Depreciation	
As at 1 April 2023	5,422
Provided during the period	1,053
As at 31 March 2024	6,475
Net Book Value	
As at 31 March 2024	654
As at 1 April 2023	1,707

CL Accounting (SW) LLP
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2024

5. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	12,493	12,555
Prepayments and accrued income	1,844	2,299
	<u>14,337</u>	<u>14,854</u>

6. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	1,714	1,911
VAT	4,766	4,008
	<u>6,480</u>	<u>5,919</u>

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