

**REGISTERED NUMBER: OC373802 (England and Wales)**

**Unaudited Financial Statements for the Year Ended 30th April 2017**

**for**

**THE TREVOR DOWNING PRACTICE LLP**

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FOR THE YEAR ENDED 30TH APRIL 2017

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**THE TREVOR DOWNING PRACTICE LLP**

**General Information  
FOR THE YEAR ENDED 30TH APRIL 2017**

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**DESIGNATED MEMBERS:** T J Downing  
Davidson Downing Limited

**REGISTERED OFFICE:** Market Square House  
Market Square  
Westerham  
Kent  
TN16 1SR

**REGISTERED NUMBER:** OC373802 (England and Wales)

**ACCOUNTANTS:** Kreston Reeves LLP  
Chartered Accountants and  
Statutory Auditors  
Third Floor, 24 Chiswell Street  
London  
EC1Y 4YX

**THE TREVOR DOWNING PRACTICE LLP (REGISTERED NUMBER: OC373802)**

**Balance Sheet  
30TH APRIL 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		<b>41,513</b>		49,560
<b>CURRENT ASSETS</b>					
Debtors	5	<b>257,828</b>		285,687	
Cash at bank		<b>45,876</b>		176,403	
		<b>303,704</b>		462,090	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<b>14,398</b>		20,695	
<b>NET CURRENT ASSETS</b>			<b>289,306</b>		441,395
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
<b>and</b>					
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>			<b>330,819</b>		490,955
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>			<b>330,819</b>		490,955
<b>TOTAL MEMBERS' INTERESTS</b>			<b>330,819</b>		490,955
Loans and other debts due to members					

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 30th April 2017.

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.

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.

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 19th April 2018 and were signed by:

T J Downing - Designated member

**Notes to the Financial Statements  
FOR THE YEAR ENDED 30TH APRIL 2017**

**1. STATUTORY INFORMATION**

The Trevor Downing Practice 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.

**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.

Plant and machinery etc                      -    25% on reducing balance

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The LLP operates a defined contribution pension scheme. Contributions payable to the LLP's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEE INFORMATION**

The average number of employees during the year was 3 .

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1st May 2016	95,257	40,638	135,895
Additions	-	11,000	11,000
Disposals	-	(16,467)	(16,467)
At 30th April 2017	<u>95,257</u>	<u>35,171</u>	<u>130,428</u>
<b>DEPRECIATION</b>			
At 1st May 2016	58,555	27,780	86,335
Charge for year	9,175	4,662	13,837
Eliminated on disposal	-	(11,257)	(11,257)
At 30th April 2017	<u>67,730</u>	<u>21,185</u>	<u>88,915</u>
<b>NET BOOK VALUE</b>			
At 30th April 2017	<u>27,527</u>	<u>13,986</u>	<u>41,513</u>
At 30th April 2016	<u>36,702</u>	<u>12,858</u>	<u>49,560</u>

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30TH APRIL 2017

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

	2017	2016
	£	£
Trade debtors	133,343	183,460
Other debtors	117,975	95,717
Prepayments and accrued income	6,510	6,510
	<u>257,828</u>	<u>285,687</u>

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

	2017	2016
	£	£
Trade creditors	4,312	-
Social security and other taxes	2,886	-
Other creditors	-	2,695
Accrued expenses	7,200	18,000
	<u>14,398</u>	<u>20,695</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.