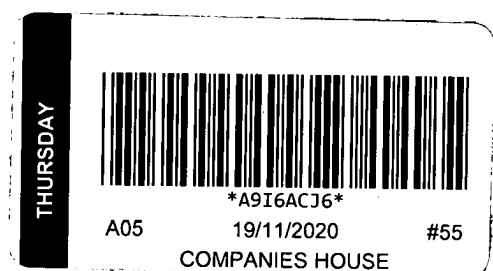


Registered number
OC380929

SmartCont LLP

Filleted Accounts

31 December 2019



SmartCont LLP**Registered number:**

OC380929

Balance Sheet**as at 31 December 2019**

	Notes	2019 \$	2018 \$
Current assets			
Other debtors	2	186,074	-
Cash at bank and in hand		466	302,215
		<u>186,540</u>	<u>302,215</u>
Creditors: amounts falling due within one year	3	(1,584)	(114,889)
Net current assets		<u>184,956</u>	<u>187,326</u>
Total assets less current liabilities		184,956	187,326
Net assets attributable to members		<u>184,956</u>	<u>187,326</u>
Represented by:			
Loans and other debts due to members	4	<u>37,341</u>	<u>29,500</u>
Members' other interests			
Members' capital classified as equity		1,605	1,605
Other reserves		146,010	156,221
		<u>147,615</u>	<u>157,826</u>
		<u>184,956</u>	<u>187,326</u>
Total members' interests			
Loans and other debts due to members	4	37,341	29,500
Members' other interests		147,615	157,826
		<u>184,956</u>	<u>187,326</u>

For the year ended 31 December 2019 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied to LLPs).

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 (as applied to LLPs) with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime. The profit and loss account has not been delivered to the Registrar of Companies.

These accounts were approved by the members on 28 October 2020 and signed on their behalf by:

Murad Gadimbayov
Designated member



SmartCont LLP
Notes to the Accounts
for the year ended 31 December 2019

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Statement of Recommended Practice (SORP), Accounting by Limited Liability Partnerships.

Members' capital

Members' capital is classified as debt and not equity if there is a contractual obligation for the LLP to repay the capital to members, even if that obligation is conditional.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Debtors	2019	2018
	\$	\$
Other debtors	186,074	-
	<hr/>	<hr/>
3 Creditors: amounts falling due within one year	2019	2018
	\$	\$
Trade creditors	-	113,189
Other creditors	1,584	1,700
	<hr/>	<hr/>
	1,584	114,889
	<hr/>	<hr/>
4 Loans and other debts due to members	2019	2018
	\$	\$
Loans from members	37,341	29,500
	<hr/>	<hr/>
Amounts falling due within one year	37,341	29,500
	<hr/>	<hr/>

Loans and other debts due to members rank equally with debts due to ordinary creditors in a winding up.

5 Other information

SmartCont LLP is a limited liability partnership incorporated in England. Its registered office is:

8-12 New Bridge Street
London
EC4V 6AL