

Unaudited Abbreviated Accounts Barwood Investor 2015 LLP

Year to 31 March 2019



Registered number: OC399384

Information

Designated Members Henry Brian Chapman
Sophie Chapman
Christian Peter Matthews
Gabrielle Matthews
Joanna Avril Greenslade
Mark Edward Davis
Guy Brogden
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Steven Michael Sheppard
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Abbreviated Balance Sheet

As at 31 March 2019

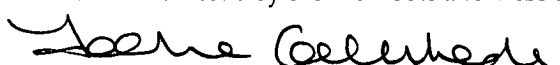
		2019 £	2018 £
Fixed assets			
Investments	2	<u>893,625</u>	<u>1,628,376</u>
		<u>893,625</u>	<u>1,628,376</u>
Total assets less current liabilities		<u>893,625</u>	<u>1,628,376</u>
Represented by:			
Loans and other debts due to members			
Other amounts	3	<u>893,395</u>	<u>1,628,146</u>
		<u>893,395</u>	<u>1,628,146</u>
Equity			
Members' capital		<u>230</u>	<u>230</u>
		<u>893,625</u>	<u>1,628,376</u>
Total members' interests			
Loans and other debts due to members		<u>893,395</u>	<u>1,628,146</u>
Members' other interests		<u>230</u>	<u>230</u>
		<u>893,625</u>	<u>1,628,376</u>

The members consider that the LLP is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006, as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 ("the Act").

The profit and loss account and directors' report have not been delivered to the Registrar of Companies in accordance with the special provisions applicable to companies subject to the small companies' regime.

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006, as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, with respect of accounting records and for preparing financial statements which gave a true and fair view of the state of affairs of the LLP as at 30 September 2015 and of its profit or loss for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the companies Act 2006, as applied 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 abbreviated accounts, which have been prepared in accordance with the special provisions relating to LLPs subject to the small LLPs regime within Part 15 of the Companies Act 2006, as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, were approved and authorised for issue by the members and were signed on their behalf on



9/12/15

J A Greenslade

On behalf of Barwood Investor 2015 LLP
Designated Member

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

Notes to the Abbreviated Accounts

Year to 31 March 2019

1. Accounting Policies

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the requirements of the Statement of Recommended Practice "Accounting by Limited Liability Partnerships".

1.2 Investments

Capital Account

The capital account investment in Barwood Property 2015 Limited Partnership reflects the capital contributions made to the Limited Partnership since inception less any repayments.

Loan Account

The loan account investment in Barwood Property 2015 Limited Partnership reflects loan contributions made to the Limited Partnership since inception less any repayments.

1.3 Members participation rights

Members' participation rights are the rights of a member against the LLP that arise under the members' agreement (for example, in respect of amounts subscribed or otherwise contributed, remuneration and profits).

Members' participation rights in the earnings or assets of the LLP are analysed between those that are, from the LLP's perspective, either a financial liability or equity, in accordance with FRS 25 (IAS 32) Financial Instruments: Disclosure and Presentation and UITF abstract 39 Members' shares in co-operative entities and similar instruments. A member's participation right results in a liability unless the right to any payment is discretionary on the part of the LLP.

Amounts subscribed or otherwise contributed by members, for example members' capital, are classed as equity if the LLP has an unconditional right to refuse payment to members. If the LLP does not have such an unconditional right, such amounts are classified as liabilities.

Conversely, where profits are divided only after a decision by the LLP or its representative, so that the LLP has an unconditional right to refuse payment, such profits are classed as an appropriation of equity rather than as an expense. They are therefore shown as a residual amount available for discretionary division among members in the Profit and Loss Account and are equity appropriations in the Balance Sheet.

All amounts due to members that are classified as liabilities are presented in the Balance Sheet within 'Loans and other debts due to members' and are charged to the Profit and Loss Account within 'Members' remuneration charged as an expense'. Amounts due to members that are classified as equity are shown in the Balance Sheet within 'Members' other interests'.

Notes to the Abbreviated Accounts

Year to 31 March 2019

2. Fixed Asset Investment

	2019 £
At 1 April 2018	1,628,376
Profit for the year attributable to the members	979,289
Payments made to members	<u>(1,714,040)</u>
At 31 March 2019	<u>893,625</u>

3. Loans and other debts due to members

	2018 £
At 1 April 2018	1,628,146
Profit for the year attributable to the members	979,289
Payments made to members	<u>(1,714,040)</u>
Amounts due to members as at 31 March 2019	<u>893,395</u>

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