

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
CLARKE TINKLER LLP

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FOR THE YEAR ENDED 31 MARCH 2023

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GENERAL INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

DESIGNATED MEMBERS:

H M M Bowyer
S A Lyden-Cowan
Mrs L L Newton

REGISTERED OFFICE:

The Mill
Lodge Lane
Derby
Derbyshire
DE1 3HB

REGISTERED NUMBER:

OC404213 (England and Wales)

ACCOUNTANTS:

Sibbalds Limited
Chartered Accountants and Business Advisers
Oakhurst House
57 Ashbourne Road
Derby
Derbyshire
DE22 3FS

BALANCE SHEET
31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	4		555		858
Tangible assets	5		<u>58,978</u>		<u>10,292</u>
			59,533		11,150
CURRENT ASSETS					
Debtors	6	43,116		74,573	
Cash at bank		<u>176,338</u>		<u>150,572</u>	
		219,454		225,145	
CREDITORS					
Amounts falling due within one year	7	<u>178,336</u>		<u>93,838</u>	
NET CURRENT ASSETS			<u>41,118</u>		<u>131,307</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			100,651		142,457
CREDITORS					
Amounts falling due after more than one year	8		<u>91,137</u>		<u>70,909</u>
NET ASSETS ATTRIBUTABLE TO MEMBERS			<u>9,514</u>		<u>71,548</u>

BALANCE SHEET - continued
31 MARCH 2023

	Notes	2023 £	£	2022 £	£
LOANS AND OTHER DEBTS DUE TO MEMBERS	10		18,014		80,048
MEMBERS' OTHER INTERESTS					
Capital accounts			(8,500)		(8,500)
			<u>9,514</u>		<u>71,548</u>
TOTAL MEMBERS' INTERESTS					
Loans and other debts due to members	10		18,014		80,048
Members' other interests			(8,500)		(8,500)
Amounts due from members	6		(334)		-
			<u>9,180</u>		<u>71,548</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 March 2023.

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.

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 17 October 2023 and were signed by:

S A Lyden-Cowan - Designated member

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. STATUTORY INFORMATION

Clarke Tinkler LLP is registered in England and Wales. The LLP's registered number and registered office address can be found on the General Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software is being amortised evenly over its estimated useful life of five years.

Tangible fixed assets

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

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 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 5 (2022 - 5).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

4. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2022	
and 31 March 2023	<u>3,864</u>
AMORTISATION	
At 1 April 2022	3,006
Amortisation for year	<u>303</u>
At 31 March 2023	<u>3,309</u>
NET BOOK VALUE	
At 31 March 2023	<u>555</u>
At 31 March 2022	<u>858</u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2022	3,946	-	10,526	14,472
Additions	<u>1,195</u>	<u>65,711</u>	<u>672</u>	<u>67,578</u>
At 31 March 2023	<u>5,141</u>	<u>65,711</u>	<u>11,198</u>	<u>82,050</u>
DEPRECIATION				
At 1 April 2022	1,226	-	2,954	4,180
Charge for year	<u>790</u>	<u>16,068</u>	<u>2,034</u>	<u>18,892</u>
At 31 March 2023	<u>2,016</u>	<u>16,068</u>	<u>4,988</u>	<u>23,072</u>
NET BOOK VALUE				
At 31 March 2023	<u>3,125</u>	<u>49,643</u>	<u>6,210</u>	<u>58,978</u>
At 31 March 2022	<u>2,720</u>	<u>-</u>	<u>7,572</u>	<u>10,292</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	21,740	55,461
Amounts due from members	334	-
Other debtors	3,000	3,000
Prepayments	<u>18,042</u>	<u>16,112</u>
	<u>43,116</u>	<u>74,573</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	21,818	21,818
Hire purchase contracts	8,060	-
Trade creditors	6,595	7,669
Social security and other taxes	1,078	3,274
VAT	32,520	25,196
Pension control	665	601
Accruals and deferred income	107,600	35,280
	<u>178,336</u>	<u>93,838</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans - 1-2 years	21,818	21,818
Bank loans - 2-5 years	27,273	49,091
Hire purchase contracts	42,046	-
	<u>91,137</u>	<u>70,909</u>

9. SECURED DEBTS

The following secured debts are included within creditors:

	2023	2022
	£	£
Bank loans	70,909	92,727
Hire purchase contracts	50,106	-
	<u>121,015</u>	<u>92,727</u>

The bank borrowings are secured by fixed and floating charges over the assets of the company.

Hire purchase liabilities are secured on the assets to which they relate.

10. LOANS AND OTHER DEBTS DUE TO MEMBERS

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

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