

Limited Liability Partnership Registration No. OC412493 (England and Wales)

CLINES AND TROMANS LLP

T/A THE SOCIABLE BEER COMPANY

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2018

PAGES FOR FILING WITH REGISTRAR

**CLINES AND TROMANS LLP
T/A THE SOCIABLE BEER COMPANY
LIMITED LIABILITY PARTNERSHIP INFORMATION**

| | |
|---|--|
| Designated members | Mr J P Clines Mr S J Tromans |
| Limited liability partnership number | OC412493 |
| Registered office | 18 St Georges Square Worcester Worcestershire WR1 1HX |
| Accountants | Ormerod Rutter Limited The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY |
| Bankers | Lloyds Bank Plc 4 The Cross Worcester Worcestershire WR1 3PY |

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T/A THE SOCIABLE BEER COMPANY
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**CLINES AND TROMANS LLP
T/A THE SOCIABLE BEER COMPANY
ACCOUNTANTS' REPORT TO THE MEMBERS ON THE PREPARATION OF THE UNAUDITED
STATUTORY FINANCIAL STATEMENTS OF CLINES AND TROMANS LLP FOR THE YEAR
ENDED 5 APRIL 2018**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Clines and Tromans LLP for the year ended 5 April 2018 which comprise, the Balance Sheet and the related notes from the limited liability partnership's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the limited liability partnership's members of Clines and Tromans LLP, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Clines and Tromans LLP and state those matters that we have agreed to state to the limited liability partnership's members of Clines and Tromans LLP, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Clines and Tromans LLP and its members as a body, for our work or for this report.

It is your duty to ensure that Clines and Tromans LLP has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Clines and Tromans LLP. You consider that Clines and Tromans LLP is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Clines and Tromans LLP. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Ormerod Rutter Limited

Chartered Accountants

8 August 2018

The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

**CLINES AND TROMANS LLP
T/A THE SOCIABLE BEER COMPANY
BALANCE SHEET**

AS AT 5 APRIL 2018

| | | 2018 | 2017 |
|---|-------|---------------|---------------|
| | Notes | £ | £ |
| Fixed assets | | | |
| Tangible assets | 2 | 21,791 | 25,993 |
| Current assets | | | |
| Debtors | 3 | 2,031 | 488 |
| Cash at bank and in hand | | 439 | 4,453 |
| | | <u>2,470</u> | <u>4,941</u> |
| Creditors: amounts falling due within one year | 4 | <u>(880)</u> | <u>(926)</u> |
| Net current assets | | 1,590 | 4,015 |
| Total assets less current liabilities | | <u>23,381</u> | <u>30,008</u> |
| Represented by: | | | |
| Loans and other debts due to members within one year | | | |
| Amounts due in respect of profits | | 23,381 | 30,008 |
| Total members' interests | | <u>23,381</u> | <u>30,008</u> |

The members of the limited liability partnership have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 5 April 2018 the limited liability partnership 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).

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

These financial statements have been prepared and delivered in accordance with the provisions applicable to limited liability partnerships subject to the small limited liability partnerships' regime.

The financial statements were approved by the members and authorised for issue on 8 August 2018 and are signed on their behalf by:

Mr S J Tromans
Designated member

Limited Liability Partnership Registration No. OC412493

CLINES AND TROMANS LLP
T/A THE SOCIABLE BEER COMPANY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2018

1 Accounting policies

Limited liability partnership information

Clines and Tromans LLP is a limited liability partnership incorporated in England and Wales. The registered office is 18 St Georges Square, Worcester, Worcestershire, WR1 1HX.

The limited liability partnership's principal activities are disclosed in the Members' Report.

1.1 Accounting convention

These financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting by Limited Liability Partnerships" issued in January 2017, together with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover represents the amounts recoverable for the goods and services provided to clients, excluding value added tax.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------|-------------------------|
| Plant and equipment | 25% on reducing balance |
| Fixtures and fittings | 20% on reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the profit and loss account.

CLINES AND TROMANS LLP
T/A THE SOCIABLE BEER COMPANY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2018

2 Tangible fixed assets

| | Plant and equipment £ | Fixtures and fittings £ | Total £ |
|------------------------------------|-----------------------------|-------------------------------|------------|
| Cost | | | |
| At 6 April 2017 | 32,829 | 1,717 | 34,546 |
| Additions | 705 | 2,129 | 2,834 |
| At 5 April 2018 | 33,534 | 3,846 | 37,380 |
| Depreciation and impairment | | | |
| At 6 April 2017 | 8,210 | 343 | 8,553 |
| Depreciation charged in the year | 6,334 | 702 | 7,036 |
| At 5 April 2018 | 14,544 | 1,045 | 15,589 |
| Carrying amount | | | |
| At 5 April 2018 | 18,990 | 2,801 | 21,791 |
| At 5 April 2017 | 24,619 | 1,374 | 25,993 |

3 Debtors

| | 2018 £ | 2017 £ |
|---|-----------|-----------|
| Amounts falling due within one year: | | |
| Trade debtors | 1,374 | 213 |
| Other debtors | 657 | 275 |
| | 2,031 | 488 |

4 Creditors: amounts falling due within one year

| | 2018 £ | 2017 £ |
|-----------------|-----------|-----------|
| Trade creditors | 210 | - |
| Other creditors | 670 | 926 |
| | 880 | 926 |

5 Loans and other debts due to members

In the event of a winding up the amounts included in "Loans and other debts due to members" will rank equally with unsecured creditors.

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.