

REGISTERED NUMBER: OC323563 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

FOR

NATURAL RETREATS PENSION LLP

DTE Business Advisers Limited
Chartered Accountants
The Exchange
5 Bank Street
Bury
BL9 0DN

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FOR THE YEAR ENDED 31 MARCH 2019

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NATURAL RETREATS PENSION LLP

**GENERAL INFORMATION
FOR THE YEAR ENDED 31 MARCH 2019**

DESIGNATED MEMBERS:

G M Abrams
S L Finlay
A Heaton
D A Platt
M D Spence
A Wild

REGISTERED OFFICE:

1st Floor Whitecroft House
51 Water Lane
Wilmslow
Cheshire
SK9 5BQ

REGISTERED NUMBER:

OC323563 (England and Wales)

ACCOUNTANTS:

DTE Business Advisers Limited
Chartered Accountants
The Exchange
5 Bank Street
Bury
BL9 0DN

NATURAL RETREATS PENSION LLP (REGISTERED NUMBER: OC323563)

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2019**

	Notes	2019 £	2018 £
FIXED ASSETS			
Investments	4	870,737	870,737
CREDITORS			
Amounts falling due within one year	5	<u>(18,516)</u>	<u>(14,779)</u>
NET CURRENT LIABILITIES		<u>(18,516)</u>	<u>(14,779)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
and			
NET ASSETS ATTRIBUTABLE TO MEMBERS		<u>852,221</u>	<u>855,958</u>
LOANS AND OTHER DEBTS DUE TO MEMBERS	6	<u>852,221</u>	<u>855,958</u>
TOTAL MEMBERS' INTERESTS			
Loans and other debts due to members	6	<u>852,221</u>	<u>855,958</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 2019.

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 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 on 17 December 2019 and were signed by:

A Wild - Designated member

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. **STATUTORY INFORMATION**

Natural Retreats Pension LLP is registered in England and Wales. The LLP's registered number is OC323563 and the registered office address is 1st Floor Whitecroft House, 51 Water Lane, Wilmslow, Cheshire, SK9 5BQ.

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.

Significant judgements and estimates

There are currently no critical accounting estimates and judgements applied by the directors that are considered key to the preparation of the financial statements.

Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the income statement.

Basic financial liabilities are initially measured at transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled.

Member's 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 section 22 of FRS 102. A member's participation rights including amounts subscribed or otherwise contributed by members, for example members' capital, are classed as liabilities unless the LLP has an unconditional right to refuse payment to members, in which case they are classified as equity.

All amounts due to members that are classified as liabilities are presented within 'Loans and other debts due to members' and, where such an amount relates to current year profits, they are recognised within 'Members' remuneration charged as an expense' in arriving at the relevant year's result. Undivided amounts that are classified as equity are shown within 'Members' other interests'. Amounts recoverable from members are presented as debtors and shown as amounts due from members within members' interests.

Fixed asset investments

Fixed asset investments in subsidiary undertakings are stated at cost, unless in the opinion of the directors there has been a permanent diminution in value, in which case an appropriate adjustment has been made.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2019

3. **EMPLOYEE INFORMATION**

The average number of employees, including members with contracts of employment, during the year was NIL (2018 - NIL).

4. **FIXED ASSET INVESTMENTS**

	Other investments £
COST	
At 1 April 2018	
and 31 March 2019	<u>870,737</u>
NET BOOK VALUE	
At 31 March 2019	<u>870,737</u>
At 31 March 2018	<u>870,737</u>

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

	2019 £	2018 £
Other creditors	<u>18,516</u>	<u>14,779</u>

6. **LOANS AND OTHER DEBTS DUE TO MEMBERS**

In the event of a winding up the amounts included in "Loans and other debtors 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.