

Unaudited Financial Statements  
for the Year Ended 31 March 2017  
for  
Armstrong & Denton LLP  
Trading as  
Castle Computers

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for the Year Ended 31 March 2017

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**DESIGNATED MEMBERS:**

I Armstrong  
P A Denton

**REGISTERED OFFICE:**

Unit 1  
Hillcrest Avenue  
London Road  
Carlisle  
Cumbria  
CA1 2QJ

**REGISTERED NUMBER:**

OC360951 (England and Wales)

**ACCOUNTANTS:**

James W A Cruickshank & Co  
Chartered Accountants  
Chartered Tax Advisers  
Inglewood  
Wreay  
Carlisle  
Cumbria  
CA4 0RL

Balance Sheet  
31 March 2017

	Notes	31.3.17 £	£	31.3.16 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		34,000		36,000
Tangible assets	5		-		-
			<u>34,000</u>		<u>36,000</u>
<b>CURRENT ASSETS</b>					
Stocks		5,657		4,833	
Debtors	6	32,449		30,600	
Prepayments and accrued income		813		113	
Cash at bank and in hand		<u>47,363</u>		<u>23,434</u>	
		86,282		58,980	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>37,428</u>		<u>19,815</u>	
<b>NET CURRENT ASSETS</b>			<u>48,854</u>		<u>39,165</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
<b>and</b>					
<b>NET ASSETS ATTRIBUTABLE TO</b>					
<b>MEMBERS</b>					
			<u>82,854</u>		<u>75,165</u>
<b>LOANS AND OTHER DEBTS DUE TO</b>					
<b>MEMBERS</b>					
	8		82,454		74,765
<b>MEMBERS' OTHER INTERESTS</b>					
Capital accounts			<u>400</u>		<u>400</u>
			<u>82,854</u>		<u>75,165</u>
<b>TOTAL MEMBERS' INTERESTS</b>					
Loans and other debts due to members	8		82,454		74,765
Members' other interests			<u>400</u>		<u>400</u>
			<u>82,854</u>		<u>75,165</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 2017.

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 of Part 15 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 small LLPs.

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 31 October 2017 and were signed by:

I Armstrong - Designated member

P A Denton - Designated member

Notes to the Financial Statements  
for the Year Ended 31 March 2017

1. **STATUTORY INFORMATION**

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

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2000, is being amortised evenly over its estimated useful life of thirteen years.

**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.

**Tangible fixed assets**

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

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

3. **EMPLOYEE INFORMATION**

The average number of employees during the year was 4 .

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017

4. **INTANGIBLE FIXED ASSETS**

Goodwill  
£

**COST**

At 1 April 2016  
and 31 March 2017

38,469

**AMORTISATION**

At 1 April 2016

2,469

Charge for year

2,000

At 31 March 2017

4,469

**NET BOOK VALUE**

At 31 March 2017

34,000

At 31 March 2016

36,000

5. **TANGIBLE FIXED ASSETS**

Plant and  
machinery  
etc  
£

**COST**

At 1 April 2016  
and 31 March 2017

3,412

**DEPRECIATION**

At 1 April 2016

3,412

and 31 March 2017

**NET BOOK VALUE**

At 31 March 2017

-

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31.3.17

31.3.16

£

£

Trade debtors

32,449

30,600

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

31.3.17

31.3.16

£

£

Bank loans and overdrafts

4,661

2,070

Trade creditors

23,130

9,192

Taxation and social security

8,817

8,451

Other creditors

820

102

37,428

19,815

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

All secured and unsecured creditors rank ahead of loans and other debts due to members.

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.