REGISTERED NUMBER: OC360951 (England and Wales)

Unaudited Financial Statements

for the Year Ended 31 March 2017

<u>for</u>

Armstrong & Denton LLP
Trading as
Castle Computers

Armstrong & Denton LLP (Registered number: OC360951) Trading as Castle Computers

Contents of the Financial Statements for the Year Ended 31 March 2017

	Page
General Information	1
Balance Sheet	2
Notes to the Financial Statements	4

Armstrong & Denton LLP Trading as Castle Computers

General Information for the Year Ended 31 March 2017

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

Armstrong & Denton LLP (Registered number: OC360951)

Trading as Castle Computers

Balance Sheet 31 March 2017

		31.3.17		31.3.16	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	4		34,000		36,000
Tangible assets	5				
			34,000		36,000
CURRENT ASSETS					
Stocks		5,657		4,833	
Debtors	6	32,449		30,600	
Prepayments and accrued income		813		113	
Cash at bank and in hand		47,363		23,434	
		86,282		58,980	
CREDITORS		,		,	
Amounts falling due within one year	7	37,428		<u>19,815</u>	
NET CURRENT ASSETS			48,854		39,165
TOTAL ASSETS LESS CURRENT LIABI	LITIES				·
and					
NET ASSETS ATTRIBUTABLE TO					
MEMBERS			82,854		75,165
LOANS AND OTHER DEBTS DUE TO					
MEMBERS	8		82,454		74,765
MENTINE DEL OFFICE DE LA TENER					
MEMBERS' OTHER INTERESTS			400		400
Capital accounts			400		400
			<u>82,854</u>		<u>75,165</u>
TOTAL MEMBERS' INTERESTS					
Loans and other debts due to members	8		82,454		74,765
Members' other interests	o		400		400
Memoers office interests			82.854		75,165
			02,037		

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
- (a) 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
- (b) 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.

Page 2 continued...

Balance Sheet - continued
31 March 2017

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

Armstrong & Denton LLP (Registered number: OC360951)

P A Denton - Designated member

Armstrong & Denton LLP (Registered number: OC360951)

Trading as Castle Computers

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.

Page 4 continued...

Armstrong & Denton LLP (Registered number: OC360951)

Trading as Castle Computers

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

4. INTANGIBLE FIXED ASSETS

COST	ч.	INTANGIBLE FIXED ASSETS		Goodwill £
At 1 April 2016 and 31 March 2017 AMORTISATION At 1 April 2016 Charge for year At 31 March 2017 At 31 March 2017 At 31 March 2016 5. TANGIBLE FIXED ASSETS TANGIBLE FIXED ASSETS Plant and machinery etc COST At 1 April 2016 and 31 March 2017 EDEPRECIATION At 1 April 2016 and 31 March 2017 EDEPRECIATION At 1 April 2016 and 31 March 2017 EDEPRECIATION At 31 March 2017 EDEPTION AT 3 3,412 EDETION AT 3 3,412 EDETION AT 3 3,414 EDETION AT 3 3,416 EDETION AT 3 3,417 EDETION AT 3 3,416 EDETION AT 3 3,417 EDETION AT 3 3,4		COST		
AMORTISATION 2,469 2,469 2,000 2,469 2,000				
At 1 April 2016 Charge for year At 31 March 2017 At 31 March 2016 At 31 March 2016 5. TANGIBLE FIXED ASSETS TANGIBLE FIXED ASSETS COST At 1 April 2016 and 31 March 2017 At 1 April 2016 and 31 March 2017 DEPRECIATION At 1 April 2016 and 31 March 2017 DEPRECIATION At 1 April 2016 and 31 March 2017 At 31 March 2017 DEPRECIATION At 31 March 2017 NET BOOK VALUE At 31 March 2017 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR Trade debtors 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR Bank loans and overdrafts 4,661 £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ Bank loans and overdrafts At 4,661 2,070 Trade creditors Taxation and social security Other creditors 8,817 8,451 Other creditors 8,817 8,451				38,469
Charge for year 2,000 At 31 March 2017 4,66 At 31 March 2017 34,000 At 31 March 2016 36,000 5. TANGIBLE FIXED ASSETS Plant and machinery etc COST F At 1 April 2016 3,412 and 31 March 2017 3,412 DEPRECIATION 3,412 At 31 March 2017 3,412 NET BOOK VALUE 31,317 31,316 At 31 March 2017 2 £ 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR 31,317 \$1,3,16 f. f. f. f. 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR 31,3,17 \$1,3,16 g. f. f. f. 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		AMORTISATION		
At 31 March 2017 NET BOOK VALUE At 31 March 2016 5. TANGIBLE FIXED ASSETS TANGIBLE FIXED ASSETS COST At 1 April 2016 and 31 March 2017 DEPRECIATION At 1 April 2016 and 31 March 2017 DEPRECIATION At 1 April 2016 and 31 March 2017 NET BOOK VALUE At 31 March 2017 NET BOOK VALUE At 31 March 2017 C. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR Trade debtors 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR Bank loans and overdrafts 4, 661 2,070 Trade creditors 23,130 9,192 Taxation and social security Other creditors 8, 88, 17 8, 451 100 100 100 100 100 100 100 100 100 1		At 1 April 2016		2,469
NET BOOK VALUE At 31 March 2016 34,000 5. TANGIBLE FIXED ASSETS Plant and machinery etc £ COST At 1 April 2016 3,412 DEPRECIATION At 1 April 2016 3,412 and 31 March 2017 3,412 NET BOOK VALUE 3,412 At 31 March 2017 3,312 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR 31,3,17 31,3,16 f f f Trade debtors 31,3,17 31,3,16 f f f Bank loans and overdrafts 4,661 2,070 Trade creditors 23,130 9,192 Taxation and social security 820 102		Charge for year		2,000
At 31 March 2017 At 31 March 2016 5. TANGIBLE FIXED ASSETS Plant and machinery etc		At 31 March 2017		4,469
At 31 March 2016 TANGIBLE FIXED ASSETS Plant and machinery etc £ COST At 1 April 2016 and 31 March 2017 DEPRECIATION At 1 April 2016 and 31 March 2017 NET BOOK VALUE At 31 March 2017 OEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR Trade debtors CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR TRADE AMOUNTS FALLING DUE WITHIN ONE YEAR CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR AND		NET BOOK VALUE		
5. TANGIBLE FIXED ASSETS Plant and machinery etc		At 31 March 2017		34,000
Plant and machinery etc £ COST		At 31 March 2016		36,000
COST	5.	TANGIBLE FIXED ASSETS		
COST				
COST At 1 April 2016 and 31 March 2017 DEPRECIATION At 1 April 2016 and 31 March 2017 At 1 April 2016 and 31 March 2017 NET BOOK VALUE At 31 March 2017 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR Trade debtors 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR Bank loans and overdrafts Trade creditors 4,661 2,070 Trade creditors 23,130 9,192 Taxation and social security Other creditors 8,817 8,451 Other creditors 8,20 102				•
COST				
At 1 April 2016 and 31 March 2017 DEPRECIATION At 1 April 2016 and 31 March 2017 NET BOOK VALUE At 31 March 2017 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR Trade debtors 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR Bank loans and overdrafts Trade creditors Taxation and social security Other creditors 8,817 8,451 Other creditors 3,412 3,412 3,412 3,412 3,412 3,412 3,412 3,412 3,412 3,412 3,412 3,412 4,611 5,4 £ £ £ £ £ Bank loans and overdrafts 4,661 2,070 7,124 4,661		COOT		£
And 31 March 2017 3,412 DEPRECIATION At 1 April 2016 3,412 NET BOOK VALUE At 31 March 2017 3,412 OEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR 31,317 4,661 Trade debtors 32,449 30,600 OEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR 31,317 31,316 f				
DEPRECIATION At 1 April 2016 and 31 March 2017 3,412 NET BOOK VALUE At 31 March 2017 —— 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR 31,3.17 \$13,116 f				2.412
At 1 April 2016 and 31 March 2017 NET BOOK VALUE At 31 March 2017 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR Trade debtors 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR Bank loans and overdrafts Falling DUE WITHIN ONE YEAR 31.3.17 51.3.16 £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £				
and 31 March 2017 3,412 NET BOOK VALUE At 31 March 2017 ———————————————————————————————————				
NET BOOK VALUE At 31 March 2017				2.412
At 31 March 2017 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR Trade debtors 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR Bank loans and overdrafts Trade creditors Trade creditors Taxation and social security Other creditors \$ 13.3.17 & 31.3.16 & £ & £ & £ & £ & £ & £ & £ & £ & £ &				
6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR Trade debtors 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR Bank loans and overdrafts Trade creditors Trade creditors Taxation and social security Other creditors 8,817 8,451 Other creditors 820 102				
Trade debtors $31.3.17$ £ £ £ £ £ £ £ 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR $32,449$ $30,600$ 7. Bank loans and overdrafts $31.3.17$ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £		At 51 March 2017		_
Trade debtors £ £ 32,449 £ 30,600 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR 31.3.17 31.3.16 £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £	6.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
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				
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR 31.3.17 31.3.16 £ £ Bank loans and overdrafts Trade creditors Taxation and social security Other creditors 8,817 8,451 Other creditors 820 102				
Bank loans and overdrafts 31.3.17 31.3.16 Bank loans and overdrafts £ £ Trade creditors 23,130 9,192 Taxation and social security 8,817 8,451 Other creditors 820 102		Trade debtors	<u>32,449</u>	<u>30,600</u>
Bank loans and overdrafts £ £ 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	7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
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				
Trade creditors 23,130 9,192 Taxation and social security 8,817 8,451 Other creditors 820 102				
Taxation and social security 8,817 8,451 Other creditors 820 102				
Other creditors 820 102				
<u>37,428</u> <u>19,815</u>		Other creditors		
			<u>37,428</u>	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.