

**REGISTERED NUMBER: OC360951 (England and Wales)**

Unaudited Financial Statements  
for the Year Ended 31 March 2021  
for  
Armstrong & Denton LLP  
Trading as  
Castle Computers

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for the Year Ended 31 March 2021

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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

Abridged Balance Sheet  
31 March 2021

	Notes	31.3.21 £	£	31.3.20 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		26,000		28,000
Tangible assets	5		<u>2,400</u>		<u>4,400</u>
			28,400		32,400
<b>CURRENT ASSETS</b>					
Stocks		11,299		5,168	
Debtors		44,433		64,308	
Prepayments and accrued income		1,400		1,400	
Cash at bank and in hand		<u>129,845</u>		<u>58,588</u>	
		186,977		129,464	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>32,543</u>		<u>40,980</u>	
<b>NET CURRENT ASSETS</b>			<u>154,434</u>		<u>88,484</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			182,834		120,884
<b>CREDITORS</b>					
Amounts falling due after more than one year			-		<u>1,840</u>
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>			<u>182,834</u>		<u>119,044</u>

Abridged Balance Sheet - continued  
31 March 2021

	Notes	31.3.21 £	£	31.3.20 £	£
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>	6		182,434		118,644
<b>MEMBERS' OTHER INTERESTS</b>					
Capital accounts			400		400
			<u>182,834</u>		<u>119,044</u>
<b>TOTAL MEMBERS' INTERESTS</b>					
Loans and other debts due to members	6		182,434		118,644
Members' other interests			400		400
			<u>182,834</u>		<u>119,044</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 2021.

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.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 March 2021 in accordance with Section 444(2A) of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008.

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 15 December 2021 and were signed by:

I Armstrong - Designated member

P A Denton - Designated member

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 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.

**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 or, if held under a finance lease, over the lease term, whichever is the shorter.

**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**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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 2 (2020 - 4) .

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

4. **INTANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1 April 2020 and 31 March 2021	<u>38,469</u>
<b>AMORTISATION</b>	
At 1 April 2020	10,469
Amortisation for year	<u>2,000</u>
At 31 March 2021	<u>12,469</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>26,000</u>
At 31 March 2020	<u>28,000</u>

5. **TANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1 April 2020 and 31 March 2021	<u>13,949</u>
<b>DEPRECIATION</b>	
At 1 April 2020	9,549
Charge for year	<u>2,000</u>
At 31 March 2021	<u>11,549</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>2,400</u>
At 31 March 2020	<u>4,400</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Totals £
<b>COST</b>	
At 1 April 2020 and 31 March 2021	<u>10,537</u>
<b>DEPRECIATION</b>	
At 1 April 2020	6,137
Charge for year	<u>2,000</u>
At 31 March 2021	<u>8,137</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>2,400</u>
At 31 March 2020	<u>4,400</u>

**6. 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.