

Registered number

OC381917

CHT Properties llp

Filleted Accounts

31 March 2018

**CHT Properties llp****Registered number:**

OC381917

**Balance Sheet****as at 31 March 2018**

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	3	1,155,017	1,155,017
<b>Current assets</b>			
Cash at bank and in hand		27,585	29,439
<b>Net current assets</b>		27,585	29,439
<b>Total assets less current liabilities</b>		1,182,602	1,184,456
<b>Creditors: amounts falling due after more than one year</b>	4	(3,500)	-
<b>Net assets attributable to members</b>		1,179,102	1,184,456
<b>Represented by:</b>			
<b>Loans and other debts due to members</b>	5	1,225,037	1,221,384
<b>Members' other interests</b>			
Other reserves		(45,935)	(36,928)
		1,179,102	1,184,456
<b>Total members' interests</b>			
Loans and other debts due to members	5	1,225,037	1,221,384
Members' other interests		(45,935)	(36,928)
		1,179,102	1,184,456

For the year ended 31 March 2018 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied to LLPs).

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 (as applied to LLPs) with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime. The profit and loss account has not been delivered to the Registrar of Companies.

These accounts were approved by the members on 16 November 2018 and signed on their behalf by:

MD Ward

Designated member

**CHT Properties llp**  
**Notes to the Accounts**  
**for the year ended 31 March 2018**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Statement of Recommended Practice (SORP), Accounting by Limited Liability Partnerships.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Division of profits***

Profits are treated as being available for discretionary division only if the LLP has an unconditional right to refuse payment of the profits of a particular year unless and until the members agree to divide them. Profits are otherwise automatically divided and included under Members' remuneration charged as an expense in the profit and loss account.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

***Members' capital***

Members' capital is classified as debt and not equity if there is a contractual obligation for the LLP to repay the capital to members, even if that obligation is conditional.

**2 Employees**

	<b>2018</b>	<b>2017</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the LLP	<u>1</u>	<u>1</u>

**3 Tangible fixed assets**

**Land and**

	<b>buildings</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2017	1,155,017
At 31 March 2018	<u>1,155,017</u>
<b>Depreciation</b>	
At 31 March 2018	<u>-</u>
<b>Net book value</b>	
At 31 March 2018	<u>1,155,017</u>
At 31 March 2017	1,155,017

<b>4 Creditors: amounts falling due after one year</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>3,500</u>	<u>-</u>

<b>5 Loans and other debts due to members</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Loans from members	<u>1,225,037</u>	<u>1,221,384</u>
Amounts falling due within one year	<u>1,225,037</u>	<u>1,221,384</u>

Loans and other debts due to members rank equally with debts due to ordinary creditors in a winding up.

## **6 Controlling party**

The controlling party is CLB Ward

## **7 Other information**

CHT Properties llp is a limited liability partnership incorporated in England. Its registered office is:

58 Batoum Gardens  
London  
W6 7QD

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