

Registered number
OC431320

Brookes Hart LLP

Filleted Accounts

31 March 2022

Brookes Hart LLP**Registered number:**

OC431320

Balance Sheet**as at 31 March 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	312,686	132,686
Current assets			
Cash at bank and in hand		1,777	1,789
Creditors: amounts falling due within one year	4	(600)	(599)
Net current assets		1,177	1,190
Total assets less current liabilities		313,863	133,876
Net assets attributable to members		313,863	133,876
Represented by:			
Loans and other debts due to members	5	3,233	5,513
Members' other interests			
Members' capital classified as equity		310,000	130,000
Other reserves		630	(1,637)
		310,630	128,363
		313,863	133,876
Total members' interests			
Loans and other debts due to members	5	3,233	5,513
Members' other interests		310,630	128,363
		313,863	133,876

For the year ended 31 March 2022 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 15 September 2022 and signed on their behalf by:

Patrick Hart

Designated member

Brookes Hart LLP
Notes to the Accounts
for the year ended 31 March 2022

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.

Taxation

Taxation is not provided for in the accounts as taxation is the personal liability of the members. Any amounts held by the LLP on behalf of members in respect of their tax liabilities are treated as debts due to members.

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	Not depreciated
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Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

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

	2022	2021
	Number	Number

Average number of persons employed by the LLP

0

0

3 Tangible fixed assets

**Land and
buildings**
£

Cost

At 1 April 2021

132,686

Additions

180,000

At 31 March 2022

312,686

Depreciation

At 31 March 2022

-

Net book value

At 31 March 2022

312,686

At 31 March 2021

132,686

4 Creditors: amounts falling due within one year

2022

2021

£

£

Other creditors

600

599

5 Loans and other debts due to members

2022

2021

£

£

Loans from members

3,233

5,513

Amounts falling due within one year

3,233

5,513

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

6 Other information

Brookes Hart LLP is a limited liability partnership incorporated in England. Its registered office is:
C/O Ince Gd Corporate Services Limited Aldgate Tower,
2 Leman Street
London
E1 8QN

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.