

**A&E (FIRST AID) TRAINING LLP
MEMBER'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 19 OCTOBER 2018 TO 31 OCTOBER 2019**



ARH Accountants Limited

IFA

Units 22 Prospect 3
Gemini Crescent
Dundee Technology Park
Dundee
DD2 1SW

A&E (First Aid) Training LLP
Member's Report and Unaudited Financial Statements
For the Period 19 October 2018 to 31 October 2019

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A&E (First Aid) Training LLP
LLP Information
For the Period 19 October 2018 to 31 October 2019

Designated Members	Mrs Elaine Moffat Mr Alan Moffat
LLP Registration Number	SO306551
Registered Office	Unit Cultybraggan Comrie PH2 2AB
Business	Unit Cultybraggan Comrie Perthshire PH6 2AB
Accountants	ARH Accountants Limited IFA Units 22 Prospect 3 Gemini Crescent Dundee Technology Park Dundee DD2 1SW

**A&E (First Aid) Training LLP
Member's Report
For the Period 19 October 2018 to 31 October 2019**

The members present their report and the financial statements for the period ended 31 October 2019.

Statement of Member's Responsibilities

The members are responsible for preparing the financial statements in accordance with applicable law and regulations. Company law as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 requires the members to prepare financial statements for each financial year. Under that law the members have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law as applied to Limited Liability Partnerships the members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the LLP and of the profit or loss for that period. In preparing the financial statements the members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the LLP will continue in business.

The members are responsible for keeping adequate accounting records that are sufficient to show and explain the LLP's transactions and disclose with reasonable accuracy at any time the financial position of the LLP and enable them to ensure that the financial statements comply with the Companies Act 2006 as modified by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008. They are also responsible for safeguarding the assets of the LLP and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

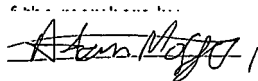
Principal Activity

The LLP's principal activity continues to be that of (please complete sentence)

Members

The designated members who held office during the period were as follows:

Mrs Elaine Moffat
Mr Alan Moffat



Mr Alan Moffat

22/01/2020

**A&E (First Aid) Training LLP
Accountants' Report
For the Period 19 October 2018 to 31 October 2019**

Report to the director on the preparation of the unaudited statutory accounts of A&E (First Aid) Training LLP for the period 19 October 2018 to 31 October 2019

In order to assist you to fulfil your duties under the Companies Act 2006 as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, we have prepared for your approval the accounts of A&E (First Aid) Training LLP for the period 19 October 2018 to 31 October 2019 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Financial Accountants (IFA), we are subject to its ethical and other professional requirements which are detailed at <https://www.ifa.org.uk/about-us/acting-in-the-public-interest/memberregulations>.

This report is made solely to the members of A&E (First Aid) Training LLP, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of A&E (First Aid) Training LLP and state those matters that we have agreed to state to the members of A&E (First Aid) Training LLP, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A&E (First Aid) Training LLP and its members, as a body, for our work or for this report.

It is your duty to ensure that A&E (First Aid) Training LLP has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of A&E (First Aid) Training LLP. You consider that A&E (First Aid) Training LLP is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit of the accounts of A&E (First Aid) Training LLP. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



22/01/2020

ARH Accountants Limited
IFA

Units 22 Prospect 3
Gemini Crescent
Dundee Technology Park
Dundee
DD2 1SW

A&E (First Aid) Training LLP
Profit and Loss Account
For the Period 19 October 2018 to 31 October 2019

	Notes	31 October 2019 £
TURNOVER		35,913
Cost of sales		<u>(7,051)</u>
GROSS PROFIT		28,862
Administrative expenses		<u>(23,657)</u>
OPERATING PROFIT		5,205
Interest payable and similar charges		<u>(4,218)</u>
PROFIT FOR THE FINANCIAL PERIOD AVAILABLE FOR DISCRETIONARY DIVISION AMONG MEMBERS		<u>987</u>

The notes on pages 7 to 8 form part of these financial statements.

A&E (First Aid) Training LLP
Balance Sheet
As at 31 October 2019

		31 October 2019
	Notes	£ £
FIXED ASSETS		
Tangible Assets	3	9,049
		<u>9,049</u>
CURRENT ASSETS		
Debtors	4	3,590
Cash at bank and in hand		104
		<u>3,694</u>
Creditors: Amounts Falling Due Within One Year	5	<u>(1,557)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>2,137</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,186</u>
NET ASSETS ATTRIBUTABLE TO MEMBERS		<u>11,186</u>
REPRESENTED BY:		
Loans and other debts due to members within one year		2,775
Equity		
Members' other interests		
Members' capital		10,199
Other reserves		<u>(1,788)</u>
		<u>8,411</u>
		<u>11,186</u>
TOTAL MEMBERS' INTEREST		
Loans and other debts due to members within one year		2,775
Members' other interests		8,411
		<u>11,186</u>

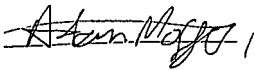
A&E (First Aid) Training LLP
Balance Sheet (continued)
As at 31 October 2019

For the period ending 31 October 2019 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 applicable to LLP's subject to the small LLPs regime.)

Member's responsibilities:

- The members acknowledge their responsibilities for complying with the requirements of the Act (as applied to LLPs) with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

On behalf of the members



Mr Alan Moffat

22/01/2020

The notes on pages 7 to 8 form part of these financial statements.

A&E (First Aid) Training LLP
Notes to the Financial Statements
For the Period 19 October 2018 to 31 October 2019

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 for small limited liability partnerships regime - The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), The Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in January 2017 (SORP) and the Companies Act 2006 (as applied to LLPs).

The financial statements are prepared in sterling which is the functional currency of the LLP.

1.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% RB
Motor Vehicles	25% RB
Computer Equipment	33% SL

2. Average Number of Employees

Average number of employees, including members, during the year was as follows:

A&E (First Aid) Training LLP
Notes to the Financial Statements (continued)
For the Period 19 October 2018 to 31 October 2019

3. Tangible Assets

	Plant & Machinery	Motor Vehicles	Computer Equipment	Total
	£	£	£	£
Cost				
As at 19 October 2018	-	-	-	-
Additions	6,745	4,219	733	11,697
As at 31 October 2019	<u>6,745</u>	<u>4,219</u>	<u>733</u>	<u>11,697</u>
Depreciation				
As at 19 October 2018	-	-	-	-
Provided during the period	1,349	1,055	244	2,648
As at 31 October 2019	<u>1,349</u>	<u>1,055</u>	<u>244</u>	<u>2,648</u>
Net Book Value				
As at 31 October 2019	<u>5,396</u>	<u>3,164</u>	<u>489</u>	<u>9,049</u>
As at 19 October 2018	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

4. Debtors

	31 October 2019
	£
Due within one year	
Trade debtors	<u>3,590</u>
	<u>3,590</u>

5. Creditors: Amounts Falling Due Within One Year

	31 October 2019
	£
Trade creditors	957
Accruals and deferred income	<u>600</u>
	<u>1,557</u>

6. General Information

A&E (First Aid) Training LLP is a limited liability partnership, incorporated in Scotland, registered number SO306551. The Registered Office is Unit, Cultybraggan, Comrie, PH2 2AB.

A&E (First Aid) Training LLP
Trading Profit and Loss Account
For the Period 19 October 2018 to 31 October 2019

Profit and Loss Account

	31 October 2019	
	£	£
TURNOVER		
Sales		35,913
COST OF SALES		
Other direct costs	7,051	
		(7,051)
GROSS PROFIT		28,862
Administrative Expenses		
Staff training	254	
Protective clothing	89	
Travel and subsistence expenses	1,754	
Rent	3,082	
Light and heat	318	
Use of private residence	312	
Vehicle running costs	5,319	
Computer software, consumables and maintenance	2,233	
Repairs, renewals and maintenance	1,979	
Insurance	354	
Printing, postage and stationery	258	
Advertising and marketing costs	774	
Telecommunications and data costs	582	
Accountancy fees	840	
Legal fees	450	
Consultancy fees	108	
Subscriptions	264	
Bank charges	244	
Charitable donations	215	
Depreciation	2,648	
Entertaining	1,580	
		(23,657)
OPERATING PROFIT		5,205
Interest payable and similar expenses		
Operating leases	4,218	
		(4,218)
		...CONTINUED

A&E (First Aid) Training LLP
Trading Profit and Loss Account (continued)
For the Period 19 October 2018 to 31 October 2019

**PROFIT FOR THE FINANCIAL PERIOD AVAILABLE FOR DISCRETIONARY DIVISION
AMONG MEMBERS**

987
