

Limited Liability Partnership Number: NC001552

**CPD Homes LLP**  
**Unaudited Financial Statements**  
**for the period ended 31 March 2019**

Quarter  
Chartered Accountants  
St Anne's House  
15 Church Street  
Cathedral Quarter  
BT1 1PG

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04/10/2019  
COMPANIES HOUSE

# CPD Homes LLP

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**CPD Homes LLP**  
**CHARTERED ACCOUNTANTS' REPORT**  
**to the members of CPD Homes LLP on the unaudited financial statements**


In accordance with our engagement letter and in order to assist you to fulfil your duties under the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, as amended, we have prepared for your approval the financial statements of the Limited Liability Partnership for the period ended 31 March 2019 which comprise the Statement of Financial Position and the related notes, including the summary of significant accounting policies set out in note 2 from the Limited Liability Partnership's accounting records and information and explanations you have given us.

This report is made to the Limited Liability Partnership's members of CPD Homes LLP, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of CPD Homes LLP and state those matters that we have agreed to state to the Limited Liability Partnership's members of CPD Homes LLP, as a body, in accordance with the guidance of Chartered Accountants Ireland. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than CPD Homes LLP and its members as a body for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

It is your duty to ensure that CPD Homes LLP has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of CPD Homes LLP. You consider that CPD Homes LLP is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of CPD Homes 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 statutory financial statements.

  
**QUARTER**  
Chartered Accountants  
St Anne's House  
15 Church Street  
Cathedral Quarter  
BT1 1PG

**16 August 2019**

# CPD Homes LLP

Limited Liability Partnership Number: NC001552

## STATEMENT OF FINANCIAL POSITION

as at 31 March 2019

	Notes	Mar 19 £
Net liabilities attributable to members		-
Represented By:		

The Limited Liability Partnership has taken advantage of the exemption under section 444 not to file the Income Statement.

For the period ended 31 March 2019 the Limited Liability Partnership was entitled to exemption from audit under section 480 of the Companies Act 2006, as modified by Regulation 35 of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, as amended.

The members acknowledge their responsibilities for ensuring that the Limited Liability Partnership keeps accounting records which comply with Section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the Limited Liability Partnership as at the end of the financial period and of its profit and loss for the period then ended in accordance with Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act relating to financial statements, so far as applicable to the Limited Liability Partnership.

These financial statements have been prepared in accordance with the special provisions relating to small Limited Liability Partnerships within Part 15 of 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).

These financial statements were approved by the members and authorised for issue on 16 August 2019, and signed on their behalf by:



Paul Doran  
Designated Member

# **CPD Homes LLP**

## **NOTES TO THE FINANCIAL STATEMENTS**

for the period ended 31 March 2019

### **1. GENERAL INFORMATION**

CPD Homes LLP is an LLP incorporated in Northern Ireland. Unit 14b, Building 10 Central Park, Mallusk, BT36 4FS, is the registered office, which is also the principal place of business of the LLP. The nature of the LLP's operations and its principal activities are set out in the Members' Report. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

### **2. ACCOUNTING POLICIES**

#### **Statement of compliance**

The financial statements of the Limited Liability Partnership for the year ended 31 March 2019 have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council and in accordance with 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.

#### **Basis of preparation**

The financial statements have been prepared under the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Limited Liability Partnership's financial statements.

#### **Cash flow statement**

The Limited Liability Partnership has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classed as a small Limited Liability Partnership.

#### **Members' remuneration**

Members' remuneration is treated as a charge against profits. It includes profits that are automatically divided between members by virtue of the members' agreement.

A member's share in the profit and loss for the year is accounted for as an allocation of profits.

#### **Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

### **3. ADOPTION OF FRS 102**

This is the first set of financial statements prepared by CPD Homes LLP in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

### **4. PERIOD OF FINANCIAL STATEMENTS**

The financial statements are for the 7 month period ended 31 March 2019.

### **5. STATEMENT ON PREVIOUS PERIODS**

The company did not present financial statements for previous periods.

### **6. EMPLOYEES**

The average monthly number of persons (including members with contracts of employment) employed during the year, was 0.

### **7. CAPITAL COMMITMENTS**

The Limited Liability Partnership had no material capital commitments at the period-ended 31 March 2019.

for the period ended 31 March 2019

**8. RANKING IN THE EVENT OF WINDING UP**

No protection is affordable in respect of items shown in the Balance Sheet as Members' Other Interests.

**9. EVENTS AFTER END OF REPORTING PERIOD**

There have been no significant events affecting the Limited Liability Partnership since the period-end.