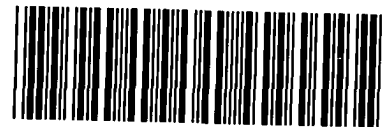


Abbreviated Unaudited Accounts for the Year Ended 30 September 2016

for

R.H & R.W Clutton LLP

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COMPANIES HOUSE

**Contents of the Abbreviated Accounts
for the Year Ended 30 September 2016**

| | Page |
|--|-------------|
| General Information | 1 |
| Abbreviated Balance Sheet | 2 |
| Notes to the Abbreviated Accounts | 4 |
| Chartered Accountants' Report | 6 |

**General Information
for the Year Ended 30 September 2016**

DESIGNATED MEMBERS:

G H Back
Mrs V A M Back

REGISTERED OFFICE:

92 High Street
East Grinstead
West Sussex
RH19 3DF

REGISTERED NUMBER:

OC305843 (England and Wales)

ACCOUNTANTS:

Deeks Evans
Chartered Accountants
3 Boyne Park
Tunbridge Wells
Kent
TN4 8EN

Abbreviated Balance Sheet
30 September 2016

| | Notes | 2016 £ | 2015 £ |
|---|-------|----------------|----------------|
| FIXED ASSETS | | | |
| Intangible assets | 2 | 45,000 | - |
| Tangible assets | 3 | 104,256 | 116,062 |
| | | <u>149,256</u> | <u>116,062</u> |
| CURRENT ASSETS | | | |
| Debtors | | 497,239 | 564,952 |
| Cash in hand | | 200 | 265 |
| | | <u>497,439</u> | <u>565,217</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 4 | 405,828 | 475,087 |
| NET CURRENT ASSETS | | <u>91,611</u> | <u>90,130</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>240,867</u> | <u>206,192</u> |
| CREDITORS | | | |
| Amounts falling due after more than one year | 4 | 111,918 | 157,638 |
| NET ASSETS ATTRIBUTABLE TO MEMBERS | | <u>128,949</u> | <u>48,554</u> |
| LOANS & OTHER DEBTS DUE TO MEMBERS | | 53,949 | 13,554 |
| MEMBERS' OTHER INTERESTS | | | |
| Capital accounts | | 75,000 | 35,000 |
| | | <u>128,949</u> | <u>48,554</u> |
| TOTAL MEMBERS' INTERESTS | | | |
| Loans & other debts due to members | | 53,949 | 13,554 |
| Members' other interests | | 75,000 | 35,000 |
| Amounts due from members | | (23,904) | (19,485) |
| | | <u>105,045</u> | <u>29,069</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 30 September 2016.

The members acknowledge their responsibilities for:

- (a) 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
- (b) 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.

Abbreviated Balance Sheet - continued
30 September 2016

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 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 small LLPs.

The financial statements were approved by the members of the LLP on 14 MAY 2017 and were signed by:



.....
G H Back - Designated member

**Notes to the Abbreviated Accounts
for the Year Ended 30 September 2016**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships.

The financial statements have been prepared in accordance with the Statement of Recommended Practice for Limited Liability Partnerships.

Turnover

Turnover comprises the invoiced amounts of services, excluding value added tax, adjusted for amounts not invoiced to customers at both the beginning and end of the period, such that revenue is recognised in line with performance under the contract.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2016, is being amortised evenly over its estimated useful life of ten years.

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.

| | |
|--------------------------|---|
| Improvements to property | - 15% on reducing balance |
| Fixtures & fittings | - 25% on reducing balance and 15% on reducing balance |
| Motor vehicles | - 25% on reducing balance |
| Computer equipment | - 25% on reducing balance |

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 the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Annuities to former members

Annuities to former members are recognised only upon the member concerned ceasing to be a member.

2. INTANGIBLE FIXED ASSETS

| | Total £ |
|-----------------------|------------|
| COST | |
| Additions | 50,000 |
| At 30 September 2016 | 50,000 |
| AMORTISATION | |
| Amortisation for year | 5,000 |
| At 30 September 2016 | 5,000 |
| NET BOOK VALUE | |
| At 30 September 2016 | 45,000 |

**Notes to the Abbreviated Accounts - continued
for the Year Ended 30 September 2016**

3. TANGIBLE FIXED ASSETS

| | Total £ |
|------------------------|------------|
| COST | |
| At 1 October 2015 | 255,415 |
| Additions | 27,503 |
| Disposals | (6,409) |
| | <hr/> |
| At 30 September 2016 | 276,509 |
| | <hr/> |
| DEPRECIATION | |
| At 1 October 2015 | 139,353 |
| Charge for year | 33,059 |
| Eliminated on disposal | (159) |
| | <hr/> |
| At 30 September 2016 | 172,253 |
| | <hr/> |
| NET BOOK VALUE | |
| At 30 September 2016 | 104,256 |
| | <hr/> |
| At 30 September 2015 | 116,062 |
| | <hr/> |

4. CREDITORS

Creditors include an amount of £105,556 (2015 - £138,889) for which security has been given.

**Chartered Accountants' Report to the Members
on the Unaudited Financial Statements of
R.H & R.W Clutton LLP**

The following reproduces the text of the report prepared for the members in respect of the LLP's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, we have prepared for your approval the financial statements of R.H & R.W Clutton LLP for the year ended 30 September 2016 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the LLP's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the members of R.H & R.W Clutton LLP, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of R.H & R.W Clutton LLP and state those matters that we have agreed to state to the members of R.H & R.W Clutton LLP, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than R.H & R.W Clutton LLP members, as a body, for our work or for this report.

It is your duty to ensure that R.H & R.W Clutton 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 R.H & R.W Clutton LLP. You consider that R.H & R.W Clutton LLP is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of R.H & R.W Clutton 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.



Deeks Evans
Chartered Accountants
3 Boyne Park
Tunbridge Wells
Kent
TN4 8EN

Date: 14/11/2017