

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019
FOR
BC TECHNOLOGIES LLP

DESIGNATED MEMBERS: Mr B F Wallace
Mr M K Armsby
Mr K R Malcouronne
Mr A Wolffsohn
Mr C P O'Gorman
Mr J V Patel

REGISTERED OFFICE: London Court
London Road
Bracknell
Berkshire
RG12 2UT

REGISTERED NUMBER: OC307747 (England and Wales)



BC TECHNOLOGIES LLP (REGISTERED NUMBER: OC307747)**BALANCE SHEET****31 March 2019**

	Notes	31.3.19 £	£	31.3.18 £	£
FIXED ASSETS					
Tangible assets	4		249,365		147,796
CURRENT ASSETS					
Stocks		1,000		1,000	
Debtors	5	235,098		200,246	
Cash at bank		<u>216,722</u>		<u>205,585</u>	
		452,820		406,831	
CREDITORS					
Amounts falling due within one year	6	<u>376,119</u>		<u>355,603</u>	
NET CURRENT ASSETS			<u>76,701</u>		<u>51,228</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			326,066		199,024
CREDITORS					
Amounts falling due after more than one year	7		<u>174,933</u>		<u>78,455</u>
NET ASSETS ATTRIBUTABLE TO MEMBERS			<u>151,133</u>		<u>120,569</u>
LOANS AND OTHER DEBTS DUE TO MEMBERS	8		<u>151,133</u>		<u>120,569</u>
TOTAL MEMBERS' INTERESTS					
Loans and other debts due to members	8		<u>151,133</u>		<u>120,569</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 31 March 2019.

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.

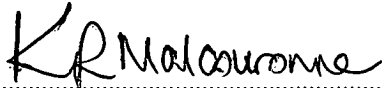
BALANCE SHEET - continued

31 March 2019

The financial statements have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

In accordance with Section 444 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, the Income Statement has not been delivered.

The financial statements were approved by the members of the LLP on 13 December 2019 and were signed by:

A handwritten signature in black ink, appearing to read 'K R Malcouronne', written over a dotted line.

Mr K R Malcouronne - Designated member

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2019

1. STATUTORY INFORMATION

BC technologies LLP is registered in England and Wales. The LLP's registered number and registered office address can be found on the General Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships. The financial statements have been prepared under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated..

Revenue recognition

Income represents goods sold and revenue earned under a wide variety of contracts to provide services. Revenue is recognised as earned when, and to the extent that, the firm obtains the right to consideration in exchange for its performance under these contracts. It is measured at the fair value of the right to consideration, which represents amounts chargeable to clients, including expenses and disbursements but excluding value added tax. Where amounts are receivable in advance in respect of contracts, a proportion of this income is deferred relating to the periods of such contracts which remain unexpired at the balance sheet date.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery &c - at variable rates on reducing balance.

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell, after making due allowance for obsolete and slow-moving items.

Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the Rule of 78 interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable to operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable/payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in administrative expenses in the profit and loss account.

3. EMPLOYEE INFORMATION

The average number of employees during the year was 11 (2018 - 10).

BC TECHNOLOGIES LLP**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the year ended 31 March 2019**4. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 April 2018	253,088
Additions	242,044
Disposals	(139,737)
At 31 March 2019	<u>355,395</u>
DEPRECIATION	
At 1 April 2018	105,292
Charge for year	30,020
Eliminated on disposal	(29,282)
At 31 March 2019	<u>106,030</u>
NET BOOK VALUE	
At 31 March 2019	<u>249,365</u>
At 31 March 2018	<u>147,796</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Trade debtors	223,408	186,284
Other debtors	<u>11,690</u>	<u>13,962</u>
	<u>235,098</u>	<u>200,246</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Finance leases	40,803	30,077
Trade creditors	45,514	71,677
Taxation and social security	75,783	71,001
Other creditors	<u>214,019</u>	<u>182,848</u>
	<u>376,119</u>	<u>355,603</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.19 £	31.3.18 £
Finance leases	<u>174,933</u>	<u>78,455</u>

8. LOANS AND OTHER DEBTS DUE TO MEMBERS

Amounts in loans due to members have equal ranking in relation to other unsecured creditors in the event of a winding up.