

B C technologies LLP

Registered No. OC307747

Information for Filing with the Registrar

31 March 2022

TUESDAY

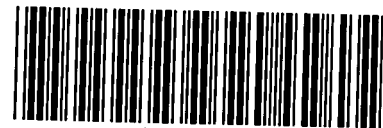


ABB1A5NK

A07

23/08/2022

#21

COMPANIES HOUSE

B C technologies LLP
Balance Sheet Registrar

at 31 March 2022

Registered No.	OC307747	Notes	2022 £	2021 £
Fixed assets				
Tangible assets		4	311,050	206,991
			<u>311,050</u>	<u>206,991</u>
Current assets				
Stocks		5	1,000	1,000
Debtors		6	414,286	259,748
Cash at bank and in hand			554,830	402,039
			<u>970,116</u>	<u>662,787</u>
Creditors: Amounts falling due within one year		7	<u>(564,588)</u>	<u>(414,562)</u>
Net current assets			405,528	248,225
Total assets less current liabilities			716,578	455,216
Creditors: Amounts falling due after more than one year		8	<u>(205,100)</u>	<u>(138,838)</u>
Net assets attributable to members			<u>511,478</u>	<u>316,378</u>
Represented by:				
Loans and other debts due to members			511,478	316,378
Members' other interests			<u>511,478</u>	<u>316,378</u>

These accounts have been prepared in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

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 by the Limited Liability Partnerships (Accounts and Audit)(Application of Companies Act 2006) Regulations 2008) relating to small 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.

As permitted by section 444 (5A) of the Companies Act 2006 the members have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the members on 09 August 2022

And signed on its behalf by designated member:



K.R. Malcouronne
Designated member
09 August 2022

B C technologies LLP
Notes to the Accounts Registrar
for the year ended 31 March 2022

1 General information

B C technologies LLP is a limited liability partnership and incorporated in England and Wales.

Its registered number is: OC307747

Its registered office is:	Its trading address is:
London Court	London Court
London Road	London Road
Bracknell	Bracknell
Berkshire	Berkshire
RG12 2UT	RG12 2UT

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

The accounts have been prepared under the historical cost convention and in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006 and in accordance with the Statement of Recommended Practice 'Accounting for Limited Liability Partnerships' issued in December 2018. The March 2018 edition of FRS 102 and the December 2018 edition of the SORP include amendments arising from the Financial Reporting Council's triennial review of the standard.

2 Accounting policies

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 amount 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.

Members' remuneration and division of profits

Profits are treated as being available for discretionary division only if the 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. Once agreement has been reached to divide the profits, a members' share in the profit or loss for the year is accounted for as an allocation of profits. Unallocated profits and losses remain included within 'other reserves'.

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery	% at variable rates on reducing balance
Motor vehicles	% at variable rates on reducing balance
Furniture, fittings and equipment	% at variable rates on reducing balance

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Members' Interests

Members' interests are classified as either equity or debt.

Equity interests comprise any capital introduced classified as equity, any unallocated profits, any revaluation reserve and any other reserves.

Loans and other debts due to members comprise any capital introduced but classified as a liability, any loans from members, amounts due to members in respect of allocated profits less drawings and any other amounts that the LLP is contractually obliged to repay to members.

Leased assets

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to the Company are classified as operating 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.

Assets held under finance leases are depreciated in the same way as owned assets. Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

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.

Defined contribution pensions

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the LLP has no further payments obligations.

The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

3 Employees

	2022 Number	2021 Number
The average number of persons employed during the year was:	14	12

4 Tangible fixed assets

	Plant and machinery	Motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2021	-	248,597	43,968	292,565
Additions	20,833	241,132	11,364	273,329
Disposals	-	(153,092)	-	(153,092)
At 31 March 2022	<u>20,833</u>	<u>336,637</u>	<u>55,332</u>	<u>412,802</u>
Depreciation				
At 1 April 2021	-	41,606	43,968	85,574
Charge for the year	20,833	19,856	11,364	52,053
Disposals	-	(35,875)	-	(35,875)
At 31 March 2022	<u>20,833</u>	<u>25,587</u>	<u>55,332</u>	<u>101,752</u>
Net book values				
At 31 March 2022	<u>-</u>	<u>311,050</u>	<u>-</u>	<u>311,050</u>
At 31 March 2021	<u>-</u>	<u>206,991</u>	<u>-</u>	<u>206,991</u>

5 Stocks

	2022	2021
	£	£
Raw materials and consumables	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

6 Debtors

	2022	2021
	£	£
Trade debtors	397,316	237,618
Other debtors	13,638	15,096
Prepayments and accrued income	3,332	7,034
	<u>414,286</u>	<u>259,748</u>

7 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Deferred income	265,533	228,040
Obligations under finance lease and hire purchase contracts	24,577	21,280
Trade creditors	111,899	67,941
Other taxes and social security	115,272	77,015
Other creditors	2,467	2,029
Accruals and deferred income	44,840	18,257
	<u>564,588</u>	<u>414,562</u>

B C technologies LLP

Notes to the Accounts Registrar

8 Creditors:

amounts falling due after more than one year

	2022	2021
	£	£
Obligations under finance lease and hire purchase contracts	205,100	138,838
	<u>205,100</u>	<u>138,838</u>

9 Loans and other debts due to members

	2022	2021
	£	£
Loans from members	335,878	213,312
Amounts due to members in respect of profits	175,600	103,066
	<u>511,478</u>	<u>316,378</u>
Amounts falling due within one year	511,478	-
	<u>511,478</u>	<u>316,378</u>