

**REGISTERED NUMBER: OC313040 (England and Wales)**

**Unaudited Financial Statements**  
**for the Period 1 April 2017 to 30 March 2018**  
**for**  
**THE A & C URCH LLP**

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for the period 1 April 2017 to 30 March 2018**

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**THE A & C URCH LLP**  
**General Information**  
**for the period 1 April 2017 to 30 March 2018**

<b>DESIGNATED MEMBERS:</b>	C O Urch A C Urch
<b>REGISTERED OFFICE:</b>	11 Laura Place Bath BA2 4BL
<b>REGISTERED NUMBER:</b>	OC313040 (England and Wales)
<b>ACCOUNTANTS:</b>	Richardson Swift Chartered Accountants 11 Laura Place Bath BA2 4BL

**Chartered Accountants' Report to the Members  
on the Unaudited Financial Statements of  
The A & C Urch LLP**

**The following reproduces the text of the report prepared for the members in respect of the LLP's annual unaudited financial statements. In accordance with the Companies Act 2006, the LLP is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Members are not required to be filed with the Registrar of Companies.**

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 The A & C Urch LLP for the period ended 30 March 2018 which comprise the Income Statement, Balance Sheet, Reconciliation of Members' Interests 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 The A & C Urch 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 The A & C Urch LLP and state those matters that we have agreed to state to the members of The A & C Urch 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 The A & C Urch LLP and its members, as a body, for our work or for this report.

It is your duty to ensure that The A & C Urch 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 loss of The A & C Urch LLP. You consider that The A & C Urch 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 The A & C Urch 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.

Richardson Swift  
Chartered Accountants  
11 Laura Place  
Bath  
BA2 4BL

16 January 2019

**THE A & C URCH LLP (REGISTERED NUMBER: OC313040)**

**Balance Sheet  
30 March 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	3		51,295		59,285
<b>CURRENT ASSETS</b>					
Debtors	4	13,798		30,350	
Cash at bank and in hand		<u>55,334</u>		<u>83,350</u>	
		69,132		113,700	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>3,514</u>		<u>21,691</u>	
<b>NET CURRENT ASSETS</b>			<u>65,618</u>		<u>92,009</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
and					
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>			<u>116,913</u>		<u>151,294</u>
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>	6		<u>116,913</u>		<u>151,294</u>
<b>TOTAL MEMBERS' INTERESTS</b>					
Loans and other debts due to members	6		<u>116,913</u>		<u>151,294</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 period ended 30 March 2018.

The members acknowledge their responsibilities for:

- 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
- 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.

The notes form part of these financial statements

**THE A & C URCH LLP (REGISTERED NUMBER: OC313040)**

**Balance Sheet - continued  
30 March 2018**

The financial statements have been prepared and delivered in accordance with the 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.

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 16 January 2019 and were signed by:

A C Urch - Designated member

**Notes to the Financial Statements  
for the period 1 April 2017 to 30 March 2018**

**1. STATUTORY INFORMATION**

The A & C Urch LLP is registered in England and Wales. The LLP's registered number and registered office address can be found on the General Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax, recognised when goods have been despatched.

**Tangible fixed assets**

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

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**Members interest and drawings**

Capital is repayable on exiting the LLP, therefore capital is classified as a liability within "Loans and other debts due to members".

Each member may during the continuance of the partnership draw on takings of the partnership such monthly or other single or periodic sums or sum as shall be mutually agreed from time to time.

Members' cannot take drawings in excess of their entitlement to profits and are required to repay any excess to the partnership.

**Financial instruments**

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors, loans from banks and other third parties.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the profit or loss.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount the company would receive for the asset if it were to be sold at the reporting date. Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Notes to the Financial Statements - continued  
for the period 1 April 2017 to 30 March 2018

3. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2017	280,324	96,639	1,078	378,041
Disposals	(7,000)	-	-	(7,000)
At 30 March 2018	<u>273,324</u>	<u>96,639</u>	<u>1,078</u>	<u>371,041</u>
<b>DEPRECIATION</b>				
At 1 April 2017	222,512	95,357	887	318,756
Charge for period	7,621	321	48	7,990
Eliminated on disposal	(7,000)	-	-	(7,000)
At 30 March 2018	<u>223,133</u>	<u>95,678</u>	<u>935</u>	<u>319,746</u>
<b>NET BOOK VALUE</b>				
At 30 March 2018	<u>50,191</u>	<u>961</u>	<u>143</u>	<u>51,295</u>
At 31 March 2017	<u>57,812</u>	<u>1,282</u>	<u>191</u>	<u>59,285</u>

4. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade debtors	3,330	-
Other debtors	<u>10,468</u>	<u>30,350</u>
	<u>13,798</u>	<u>30,350</u>

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade creditors	1,714	815
Taxation and social security	-	6,576
Other creditors	<u>1,800</u>	<u>14,300</u>
	<u>3,514</u>	<u>21,691</u>

6. **LOANS AND OTHER DEBTS DUE TO MEMBERS**

	2018 £	2017 £
Amounts owed to members in respect of profits	<u>116,913</u>	<u>151,294</u>
Falling due within one year	<u>116,913</u>	<u>151,294</u>

In the event of a winding up the amounts included in "Loans and other debts due to members" will rank equally with unsecured creditors.

7. **CRITICAL ACCOUNTING ESTIMATES AND UNCERTAINTIES**

No significant judgements or key assumptions have had to be made by the directors in preparing these financial statements.



This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.