

**REGISTERED NUMBER: OC332286 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020**

**FOR**

**CHARLES TOPHAM & SONS TRADING LLP**

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for the Year Ended 31 March 2020**

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**CHARLES TOPHAM & SONS TRADING LLP**

**GENERAL INFORMATION  
for the Year Ended 31 March 2020**

<b>DESIGNATED MEMBERS:</b>	Mr C R Topham Houndhill Associates Limited
<b>REGISTERED OFFICE:</b>	Kennedy House 31 Stamford Street Altrincham Cheshire WA14 1ES
<b>REGISTERED NUMBER:</b>	OC332286 (England and Wales)
<b>ACCOUNTANTS:</b>	Hanleys Chartered Accountants Spring Court Spring Road Hale Altrincham Cheshire WA14 2UQ

**CHARLES TOPHAM & SONS TRADING LLP (REGISTERED NUMBER: OC332286)**

**BALANCE SHEET  
31 March 2020**

	Notes	31.3.20 £	31.3.19 £
<b>CURRENT ASSETS</b>			
Debtors	4	21,846	28,462
Cash at bank		<u>4,329</u>	<u>7,069</u>
		26,175	35,531
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>3,526</u>	<u>3,928</u>
<b>NET CURRENT ASSETS</b>		<u>22,649</u>	<u>31,603</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES and NET ASSETS ATTRIBUTABLE TO MEMBERS</b>		<u>22,649</u>	<u>31,603</u>
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>	6	-	43,144
<b>MEMBERS' OTHER INTERESTS</b>			
Capital accounts		22,649	10,935
Other reserves	7	<u>-</u>	<u>(22,476)</u>
		<u>22,649</u>	<u>31,603</u>
<b>TOTAL MEMBERS' INTERESTS</b>			
Loans and other debts due to members	6	-	43,144
Members' other interests		22,649	(11,541)
Amounts due from members	4	<u>(1,513)</u>	<u>-</u>
		<u>21,136</u>	<u>31,603</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 2020.

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.

The notes form part of these financial statements

**CHARLES TOPHAM & SONS TRADING LLP (REGISTERED NUMBER: OC332286)**

**BALANCE SHEET - continued**  
**31 March 2020**

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 and authorised for issue on 9 October 2020 and were signed by:

Mr C R Topham - Designated member

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 March 2020

1. **STATUTORY INFORMATION**

Charles Topham & Sons Trading 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 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.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

3. **EMPLOYEE INFORMATION**

The average number of employees during the year was NIL (2019 - NIL).

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

	31.3.20	31.3.19
	£	£
Trade debtors	100	50
Amounts due from members	1,513	-
Due from related parties	20,000	27,889
Value added tax	-	300
Prepayments and accrued income	233	223
	<u>21,846</u>	<u>28,462</u>

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

	31.3.20	31.3.19
	£	£
Trade creditors	741	846
Social security and other taxes	-	297
Accruals and deferred income	2,785	2,785
	<u>3,526</u>	<u>3,928</u>

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

In the case of a winding up, the amounts due to members would be settled after other third party creditors.

7. **RESERVES**

	Other reserves
	£
At 1 April 2019	(22,476)
Transfer to current account	<u>22,476</u>
At 31 March 2020	<u>-</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2020**

**8. RELATED PARTY DISCLOSURES**

Included in debtors at the year end are amounts owed by the following related parties:

ESPA Property Trading LLP

£20,000
<hr/>
£20,000

**9. ULTIMATE CONTROLLING PARTY**

The LLP is controlled by Mr C R Topham by virtue of his majority interest.

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.