

REGISTERED NUMBER: OC332286 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

FOR

CHARLES TOPHAM & SONS TRADING LLP

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for the Year Ended 31 March 2018**

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CHARLES TOPHAM & SONS TRADING LLP

**GENERAL INFORMATION
for the Year Ended 31 March 2018**

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

BALANCE SHEET
31 March 2018

	Notes	31.3.18 £	31.3.17 £
CURRENT ASSETS			
Stocks		383,363	753,195
Debtors	3	656,280	861,304
Cash at bank		13,120	203,293
		<u>1,052,763</u>	<u>1,817,792</u>
CREDITORS			
Amounts falling due within one year	4	<u>34,352</u>	<u>42,147</u>
NET CURRENT ASSETS		<u>1,018,411</u>	<u>1,775,645</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
and			
NET ASSETS ATTRIBUTABLE TO MEMBERS		<u>1,018,411</u>	<u>1,775,645</u>
LOANS AND OTHER DEBTS DUE TO MEMBERS		-	-
MEMBERS' OTHER INTERESTS			
Capital accounts		1,040,887	1,798,121
Other reserves	5	<u>(22,476)</u>	<u>(22,476)</u>
		<u>1,018,411</u>	<u>1,775,645</u>
TOTAL MEMBERS' INTERESTS			
Members' other interests		1,018,411	1,775,645
Amounts due from members	3	<u>(608,028)</u>	<u>(780,955)</u>
		<u>410,383</u>	<u>994,690</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 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.

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

BALANCE SHEET - continued
31 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 30 November 2018 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 2018

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

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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

	31.3.18	31.3.17
	£	£
Trade debtors	3,350	2,350
Amounts due from members	608,028	780,955
Other debtors	15,773	47,338
Due from related parties	28,045	28,152
Value added tax	415	921
Prepayments and accrued income	669	1,588
	<u>656,280</u>	<u>861,304</u>

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

	31.3.18	31.3.17
	£	£
Trade creditors	836	5,380
Social security and other taxes	297	584
Other creditors	30,398	33,821
Accruals and deferred income	2,821	2,362
	<u>34,352</u>	<u>42,147</u>

5. **RESERVES**

	Other reserves
	£
At 1 April 2017	(22,476)
At 31 March 2018	<u>(22,476)</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2018**

6. RELATED PARTY DISCLOSURES

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

Westchurch Homes Limited	£28,026
ESPA Property Trading LLP	£19
	<hr/>
	£28,045

7. 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.