

**Report of the Members and  
Unaudited Financial Statements  
for the Year Ended 31 March 2023  
for  
Charles Topham & Sons Trading LLP**

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for the Year Ended 31 March 2023**

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**Charles Topham & Sons Trading LLP**

**General Information  
for the Year Ended 31 March 2023**

**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:**

Thompson Wright (Hale) Limited  
Chartered Accountants  
Spring Court  
Spring Road  
Hale  
Altrincham  
Cheshire  
WA14 2UQ

**Report of the Members  
for the Year Ended 31 March 2023**

The members present their report with the financial statements of the LLP for the year ended 31 March 2023.

**PRINCIPAL ACTIVITY**

The principal activity of the LLP in the year under review was that of property development.

**DESIGNATED MEMBERS**

The designated members during the year under review were:

Mr C R Topham  
Houndhill Associates Limited

**RESULTS FOR THE YEAR AND ALLOCATION TO MEMBERS**

The loss for the year before members' remuneration and profit shares was £1,577 (2022 - £9,176 loss).

**MEMBERS' INTERESTS**

**Members' Capital**

The basis on which Members are invited to subscribe for capital is set out in the Members' Agreement. There is no unconditional obligation on the LLP to repay capital unless instructed by the members.

The members may draw such sums as they unanimously agree from time to time on account of profit. If any Member withdraws funds in excess of his profit share for an accounting year, that Member shall repay the excess drawings to the LLP immediately together with interest on the excess at an interest rate of 3% above the base lending rate.

**Members' Profit Shares**

Charles Topham & Sons Trading LLP does not have any Members whose remuneration is classed as an expense.

Profits/losses are allocated to members in line with the agreed proportions as set out in the Members' Agreement. All profits and losses will be allocated to Mr C R Topham.

**ON BEHALF OF THE MEMBERS:**

Mr C R Topham - Designated member

14 June 2023

**Income Statement  
for the Year Ended 31 March 2023**

	2023 £	2022 £
<b>TURNOVER</b>	-	-
Cost of sales	<u>796</u>	<u>199</u>
<b>GROSS LOSS</b>	(796)	(199)
Administrative expenses	<u>3,681</u> (4,477)	<u>11,877</u> (12,076)
Other operating income	<u>2,900</u>	<u>2,900</u>
<b>OPERATING LOSS and LOSS FOR THE FINANCIAL YEAR BEFORE MEMBERS' REMUNERATION AND PROFIT SHARES AVAILABLE FOR DISCRETIONARY DIVISION AMONG MEMBERS</b>	<u>(1,577)</u>	<u>(9,176)</u>

**Balance Sheet**  
**31 March 2023**

	Notes	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Debtors	4	1,854	22,381
Cash at bank		<u>11,589</u>	<u>9,743</u>
		13,443	32,124
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>2,906</u>	<u>9,475</u>
<b>NET CURRENT ASSETS</b>		<u>10,537</u>	<u>22,649</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
<b>and</b>			
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>		<u>10,537</u>	<u>22,649</u>
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>		-	-
<b>MEMBERS' OTHER INTERESTS</b>			
Capital accounts		<u>10,537</u>	<u>22,649</u>
		<u>10,537</u>	<u>22,649</u>
<b>TOTAL MEMBERS' INTERESTS</b>			
Members' other interests		10,537	22,649
Amounts due from members	4	<u>(1,577)</u>	<u>(12,112)</u>
		<u>8,960</u>	<u>10,537</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 2023.

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

The financial statements were approved by the members of the LLP and authorised for issue on 14 June 2023 and were signed by:

Mr C R Topham - Designated member

**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

**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.

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.

**3. EMPLOYEE INFORMATION**

The average number of employees during the year was NIL (2022 - NIL).

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

	2023	2022
	£	£
Amounts due from members	1,577	12,112
Due from related parties	-	10,000
Prepayments and accrued income	277	269
	<u>1,854</u>	<u>22,381</u>

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

	2023	2022
	£	£
Trade creditors	-	6,570
Accruals and deferred income	2,906	2,905
	<u>2,906</u>	<u>9,475</u>

**6. RELATED PARTY DISCLOSURES**

At the year end the company owed £nil (2022 £10,000) to Wycherley Properties LLP, an LLP under the control of Mr C R Topham.

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.