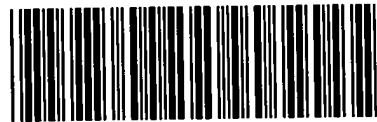


**PAMIAN PROFESSIONAL PRACTICES LLP**

**REPORT OF THE MEMBERS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023**

TUESDAY



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**PAMIAN PROFESSIONAL PRACTICES LLP**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023**

**DESIGNATED MEMBERS:** I. A. Gilmour  
PAMIAN 2020 LIMITED

**REGISTERED OFFICE:** 116 Greenhill Road, Herne Bay, Kent CT6 7RR

**BANKERS:** HSBC

**REGISTERED NUMBER:** OC335063

**PAMIAN PROFESSIONAL PRACTICES LLP**

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## **PAMIAN PROFESSIONAL PRACTICES LLP**

### **MEMBERS' REPORT**

The members present their report and financial statements for the year ended 30 April 2023.

### **STATEMENT OF MEMBERS' RESPONSIBILITIES**

Legislation applicable to limited liability partnerships requires the members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the LLP and of the profit or loss of the LLP for that period. In preparing those financial statements, the members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the LLP will continue in business.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the LLP and enable them to ensure that the financial statements comply with the Limited Liability Partnership Regulations. They are also responsible for safeguarding the assets of the LLP and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **ACTIVITIES**

The principal activities of the LLP continue to be the provision of tax and legal services.

### **DESIGNATED MEMBERS**

The following were designated members during the year:

I. A. Gilmour

### **PAMIAN 2020 LIMITED**

### **GENERAL MEETINGS**

The LLP has elected in pursuance of s419, Companies Act 2006, not to lay accounts before the members in general meeting. Members, however, may by notice in writing to the LLP at its registered office require that the accounts are laid before the LLP in general meeting.

The members have prepared this report in accordance with the special provisions of Statutory Instrument 2008/409 under the Companies Act 2006 relating to small LLPs.

Approved by the members on 28 January 2024  
and signed on their behalf by

A handwritten signature in black ink, appearing to read 'I. A. Gilmour', written over a horizontal dotted line.

I. A. Gilmour  
Designated member

**PAMIAN PROFESSIONAL PRACTICES LLP**

**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30 APRIL 2023**

	Notes	2022 £
<b>TURNOVER</b>	8,130	8,159
Operating expenses	19,575	13,351
<b>OPERATING (LOSS)</b>	<u>(11,445)</u>	<u>(5,192)</u>
Interest receivable	-	-
<b>(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION</b>	3 <u>(11,445)</u>	<u>(5,192)</u>
Taxation on (loss) on ordinary activities	-	-
<b>(LOSS) FOR THE FINANCIAL YEAR AFTER TAXATION</b>		
<b>AVAILABLE FOR DISCRETIONARY DIVISION AMONG MEMBERS</b>	7 <u><u>(11,445)</u></u>	<u><u>(5,192)</u></u>

There were no gains or losses in the year to 30 April 2023 other than included in the above profit and loss account.

**PAMIAN PROFESSIONAL PRACTICES LLP**

**BALANCE SHEET AT 30 APRIL 2023**

	Notes	£	£	2022 £	2022 £
<b>FIXED ASSETS</b>					
Tangible assets			-		-
<b>CURRENT ASSETS</b>					
Work-in-progress		7,500		5,750	
Debtors: Amounts falling due within one year	5	2,167		1,090	
Cash at bank		12		255	
		<u>9,679</u>		<u>7,095</u>	
<b>CREDITORS: Amounts falling due within one year</b>	6	2,245		1,646	
<b>NET CURRENT ASSETS</b>			7,434		5,449
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>7,434</u>		<u>5,449</u>
<b>CAPITAL AND OTHER LIABILITIES</b>	7		7,434		5,449
			<u>7,434</u>		<u>5,449</u>

**Audit exemption statement**

For the year ending 30 April 2023, 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 Act with respect to accounting records and the preparation of accounts.

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

Approved by the members on 28 January 2024  
and signed on its behalf by



I. A. Gilmour, Designated member

## **PAMIAN PROFESSIONAL PRACTICES LLP**

### **Notes to the Financial Statements for the year ended 30 April 2023**

#### **1. ACCOUNTING POLICIES**

**(a) Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities.

**(b) Turnover**

Turnover represents amounts invoiced, excluding value added tax, in respect of fees for services provided to customers.

**(c) Going concern**

These financial statements have been prepared on the going concern basis.

**(d) Depreciation**

Depreciation is calculated to write off the cost or revalued amount less estimated residual value of fixed assets on a straight-line basis over their estimated useful lives.

**(e) Work-in-progress**

Work-in-progress comprises direct staff costs and a share of overhead appropriate to the state of completion of the related project. The relevant proportion of the salaried remuneration of members is included within work-in-progress. Members' profit allocations are excluded. The overhead attributable to all time incurred by members and included within work-in-progress is included within the valuation.

#### **2. SEGMENTAL INFORMATION**

The LLP operates in the UK and the whole of its turnover is to the UK market.

#### **3. (LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION**

Depreciation of assets and amortisation of goodwill have not been charged in the profit and loss account in the period under review.

There are no other exceptional charges.



**PAMIAN PROFESSIONAL PRACTICES LLP**

**Notes to the Financial Statements for the year ended 30 April 2023**

**4. INFORMATION RELATING TO MEMBERS**

	<b>2023</b>	<b>2022</b>
The average number of members during the year was	<u>2</u>	<u>2</u>

**5. DEBTORS**

	<b>2023</b>	<b>2022</b>
<b>DUE WITHIN ONE YEAR</b>		
Trade debtors	2,167	1,090
Others	-	-
	<u>2,167</u>	<u>1,090</u>

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

	<b>2023</b>	<b>2022</b>
Bank loans and overdrafts	-	-
Trade creditors	1,500	1,500
Taxation and social security	745	146
Accruals	-	-
	<u>2,245</u>	<u>1,646</u>

# **PAMIAN PROFESSIONAL PRACTICES LLP**

## **Notes to the Financial Statements for the year ended 30 April 2023**

### **7. MEMBERS' INTERESTS**

	<b>Members' Capital (classified as equity)</b>	<b>Other Reserves</b>	<b>Total</b>	<b>Loans due to members</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Members' interests at 1st May 2022	5,449	-	5,449	-
(Loss) for the financial year available for discretionary division among members	(11,445)	-	(11,445)	-
Members' interests after loss for the year	(5,996)	-	(5,996)	-
Other divisions of losses/profits	-	-	-	-
Introduced by members	14,192	-	14,192	-
Drawings	762		762	-
Members' interests at 30th April 2022	7,434	-	7,434	-