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**CHRISTOPHER LITTLE LITERARY AGENCY LLP**

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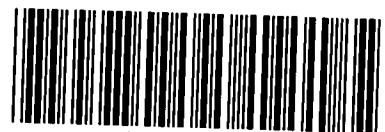
**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 MARCH 2018**

THURSDAY



A20 \*A7HRSQSW\*  
01/11/2018 #271  
COMPANIES HOUSE

**CHRISTOPHER LITTLE LITERARY AGENCY LLP**  
**REGISTERED NUMBER: OC346018**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2018**

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	4	8,849	8,911
		<u>8,849</u>	<u>8,911</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	774,389	768,341
Cash at bank and in hand	6	5,524	7,735
		<u>779,913</u>	<u>776,076</u>
Creditors: Amounts Falling Due Within One Year	7	(23,560)	(19,785)
<b>Net current assets</b>		<u>756,353</u>	<u>756,291</u>
<b>Total assets less current liabilities</b>		<u>765,202</u>	<u>765,202</u>
<b>Net assets</b>		<u><u>765,202</u></u>	<u><u>765,202</u></u>
<b>Represented by:</b>			
<b>Loans and other debts due to members within one year</b>			
<b>Members' other interests</b>			
Members' capital classified as equity		765,202	765,202
		<u>765,202</u>	<u>765,202</u>
		<u><u>765,202</u></u>	<u><u>765,202</u></u>
<b>Total members' interests</b>			
Amounts due from members (included in debtors)	5	(751,503)	(753,628)
Members' other interests		765,202	765,202
		<u>13,699</u>	<u>11,574</u>

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

The entity 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.

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006, as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, with respect to accounting records and the preparation of financial statements.

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CHRISTOPHER LITTLE LITERARY AGENCY LLP  
REGISTERED NUMBER: OC346018

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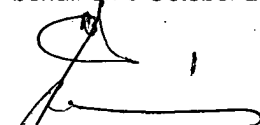
STATEMENT OF FINANCIAL POSITION (CONTINUED)  
AS AT 31 MARCH 2018

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

The entity has opted not to file the statement of comprehensive income in accordance with the provisions applicable to entities subject to the small LLPs regime.

The financial statements were approved and authorised for issue by the members and were signed on their behalf on 8 October 2018.

  
C Little  
Designated member

The notes on pages 3 to 6 form part of these financial statements.

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## CHRISTOPHER LITTLE LITERARY AGENCY LLP

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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#### 1. General information

Christopher Little Literary Agency LLP is a limited liability partnership incorporated in England. The registered office is 64 New Cavendish Street, London, W1G 8TB.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice "Accounting by Limited Liability Partnerships".

The following principal accounting policies have been applied:

##### 2.2 Foreign currency translation

###### Functional and presentation currency

The LLP's functional and presentational currency is GBP.

###### Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

##### 2.3 Revenue

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the LLP and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before turnover is recognised:

###### Rendering of services

Turnover from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of turnover can be measured reliably;
- it is probable that the LLP will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

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## CHRISTOPHER LITTLE LITERARY AGENCY LLP

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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## 2. Accounting policies (continued)

### 2.4 Pensions

#### Defined contribution pension plan

The LLP operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the LLP pays fixed contributions into a separate entity. Once the contributions have been paid the LLP has no further payment obligations.

*The contributions are recognised as an expense in the Statement of comprehensive income when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of financial position. The assets of the plan are held separately from the LLP in independently administered funds.*

### 2.5 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Fixtures and fittings	- 25% reducing balance
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of comprehensive income.

### 2.6 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

### 2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

### 2.8 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

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CHRISTOPHER LITTLE LITERARY AGENCY LLP

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

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3. Employees

The average monthly number of employees, including directors, during the year was 2 (2017 - 2).

4. Tangible fixed assets

	Fixtures and fittings £
<b>Cost or valuation</b>	
At 1 April 2017	61,968
Additions	2,887
At 31 March 2018	<u>64,855</u>
<b>Depreciation</b>	
At 1 April 2017	53,057
Charge for the year on owned assets	2,949
At 31 March 2018	<u>56,006</u>
<b>Net book value</b>	
At 31 March 2018	<u>8,849</u>
At 31 March 2017	<u>8,911</u>

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CHRISTOPHER LITTLE LITERARY AGENCY LLP

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

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5. Debtors

	2018 £	2017 £
Trade debtors	10,477	10,156
Other debtors	9,590	1,885
Prepayments and accrued income	2,819	2,672
Amounts due from members	751,503	753,628
	<u>774,389</u>	<u>768,341</u>

6. Cash and cash equivalents

	2018 £	2017 £
Cash at bank and in hand	5,524	7,735
	<u>5,524</u>	<u>7,735</u>

7. Creditors: Amounts falling due within one year

	2018 £	2017 £
Trade creditors	153	9
Other taxation and social security	3,051	3,095
Other creditors	12,725	9,181
Accruals and deferred income	7,631	7,500
	<u>23,560</u>	<u>19,785</u>

8. Pension commitments

The entity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the entity in an independently administered fund. The pension cost charge represents contributions payable by the entity to the fund and amounted to £775 (2017: £310).