

Registered number OC 353970

A & P Global Consultants LLP

Report and Accounts

30 April 2012

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**A & P Global Consultants LLP**  
**Report and accounts**  
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**A & P Global Consultants LLP**  
**LLP Information**

**Designated members**

Mrs Shamini Uthayakumaran  
Mrs Sivathanujah Navaneethan

**Accountants**

SNP Plus  
Talbot House  
204-226 Imperial Drive  
Rayners Lane  
Middlesex  
HA2 7HH

**Banker**

NatWest Bank plc  
362 Rayners Lane  
Pinner  
Middlesex  
Depot Code 018  
HA5 5EB

**Registered office**

56 The Gardens  
Harrow  
Middlesex  
HA1 4EY

**Registered number**

OC 353970

**A & P Global Consultants LLP**  
**Members' Report**

The members present their report and accounts for the year ended 30 April 2012

**Principal activities**

The LLP's principal activity during the year continued to be providing educational consultation

**Designated members**

The following persons served as designated members during the year

Mrs Shamini Uthayakumaran  
Mrs Sivathanujah Navaneethan

**Policy with respect to members' drawings and subscription and repayment of members' capital**

Members are permitted to make drawings in anticipation of profits which will be allocated to them. The amount of such drawings is set at the beginning of each financial year, taking into account the anticipated cash needs of the LLP.

New members are required to subscribe a minimum level of capital and in subsequent years members are invited to subscribe for further capital, the amount of which is determined by the performance and seniority of those members. On retirement, capital is repaid to members.

This report was approved by the members on 26th October 2012 and signed on their behalf by

Mrs Sivathanujah Navaneethan  
Designated member  
26 October 2012

## **A & P Global Consultants LLP**

### **Report to the members on the preparation of the unaudited statutory accounts of A & P Global Consultants LLP for the year ended 30 April 2012**

In order to assist you to fulfil your duties under the Companies Act 2006 (as applied by the LLP regulations), we have prepared for your approval the accounts of A & P Global Consultants LLP for the year ended 30 April 2012 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>



SNP Plus  
Chartered Certified Accountants  
Talbot House  
204-226 Imperial Drive  
Rayners Lane  
HA2 7HH

26 October 2012

**A & P Global Consultants LLP**  
**Profit and Loss Account**  
**for the year ended 30 April 2012**

	Notes	2012 £	2011 £
Turnover	1	57,952	8,834
Cost of sales		(38,594)	(6,068)
<b>Gross profit</b>		<u>19,358</u>	<u>2,766</u>
Administrative expenses		(3,197)	(4,806)
<b>Operating profit/(loss)</b>		<u>16,161</u>	<u>(2,040)</u>
<b>Profit/(loss) before members' remuneration and profit share</b>		16,161	(2,040)
Members' remuneration charged as an expense		-	-
<b>Profit/(loss) for the financial year available for discretionary division among members</b>		<u>16,161</u>	<u>(2,040)</u>

**A & P Global Consultants LLP**  
**Registered number:**  
**Balance Sheet**  
**as at 30 April 2012**

	Notes	2012 £	2011 £
<b>Current assets</b>			
Debtors	2	2,205	2,040
Cash at bank and in hand		179	244
		<u>2,384</u>	<u>2,284</u>
<b>Creditors: amounts falling due within one year</b>	3	(400)	(300)
<b>Net current assets</b>		<u>1,984</u>	<u>1,984</u>
<b>Total assets less current liabilities</b>		1,984	1,984
<b>Net assets attributable to members</b>		<u>1,984</u>	<u>1,984</u>
<b>Represented by</b>			
<b>Loans and other debts due to members</b>	4	<u>2,205</u>	<u>2,040</u>
<b>Members' other interests</b>			
Members' capital	5	1,984	1,984
Revaluation reserve	5	-	-
Other reserves	5	(2,205)	(2,040)
		<u>(221)</u>	<u>(56)</u>
		<u>1,984</u>	<u>1,984</u>
<b>Total members' interests</b>			
Loans and other debts due to members	4	<u>2,205</u>	<u>2,040</u>
	5	<u>2,205</u>	<u>2,040</u>
Members' other interests		(221)	(56)
	5	<u>1,984</u>	<u>1,984</u>

For the year ended 30 April 2012 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

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

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

These accounts were approved by the members on 26 October 2012 and signed on their behalf by

Mrs Sivathanujah Navaneethan  
Designated member

**A & P Global Consultants LLP**  
**Notes to the Accounts**  
**for the year ended 30 April 2012**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Statement of Recommended Practice (SORP), "Accounting by Limited Liability Partnerships"

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

<b>2 Debtors</b>	<b>2012 £</b>	<b>2011 £</b>
Other debtors	2,205	2,040
	<u>2,205</u>	<u>2,040</u>

<b>3 Creditors amounts falling due within one year</b>	<b>2012 £</b>	<b>2011 £</b>
Other creditors	400	300
	<u>400</u>	<u>300</u>
	<u>          </u>	<u>          </u>

<b>4 Loans and other debts due to members</b>	<b>2012 £</b>	<b>2011 £</b>
Loans from members	2,205	2,040
	<u>2,205</u>	<u>2,040</u>
Amounts falling due within one year	2,205	2,040
	<u>2,205</u>	<u>2,040</u>

Loans and other debts due to members rank equally with debts due to ordinary creditors in a winding up



**A & P Global Consultants LLP**  
**Notes to the Accounts**  
**for the year ended 30 April 2012**

**5 Total members' interests**

	<b>Members' capital</b>	<b>Other reserves</b>	<b>Total of members' other interests</b>	<b>Net loans and other debts due to/from members</b>	<b>Total</b>
<b>Balance at 1 May 2011</b>	1,984	(2,040)	(56)	2,040	1,984
Members remuneration charged as an expense				-	-
Profit for the financial year available for discretionary division among members		16,161	16,161		16,161
Members' interests after profit for the year	1,984	14,121	16,105	2,040	18,145
Allocation of profits		-	-	-	-
Surplus on revaluation of fixed assets			-		-
Introduced by members	-		-	-	-
Repaid to members	-		-	-	-
Transfer of retirement benefit liabilities to creditors in respect of those who have ceased to be members				-	-
Drawings				(18,310)	(18,310)
Other movements	-	-	(56)	-	(56)
<b>Balance at 30 April 2012</b>	<u>1,984</u>	<u>14,121</u>	<u>16,049</u>	<u>(16,270)</u>	<u>(221)</u>

**A & P Global Consultants LLP**

**Administrative expenses**

**for the year ended 30 April 2012**

*This schedule does not form part of the statutory accounts of the LLP*

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Employee costs	677	-
General administrative expenses	1,127	1,090
Travel and subsistence	981	916
Advertising, promotion and entertainment	-	2,500
Legal and professional costs	400	300
Bank charges	12	-
	<u>3,197</u>	<u>4,806</u>

**A & P Global Consultants LLP**  
**Detailed profit and loss account**  
**for the year ended 30 April 2012**

*This schedule is designed for completing the partnership tax return and does not form part of the statutory accounts of the LLP*

	2012 £	2011 £
<b>Sales</b>	57,952	8,834
Course fee and commissions payable	38,594	6,068
<b>Gross profit</b>	<u>19,358</u>	<u>2,766</u>
 <b>Expenses</b>		
Employee costs	677	-
General administrative expenses	1,127	1,090
Travel and subsistence	981	916
Advertising, promotion and entertainment	-	2,500
Legal and professional costs	400	300
Other finance charges	12	-
	<u>3,197</u>	<u>4,806</u>
 <b>Profit/(loss) before members' remuneration and profit share</b>	<u>16,161</u>	<u>(2,040)</u>

**A & P Global Consultants LLP**  
**Detailed profit and loss account**  
**for the year ended 30 April 2012**

*This schedule does not form part of the statutory accounts of the LLP*

	2012 £	2011 £
<b>Sales</b>		
Sales	57,952	8,834
	<u>57,952</u>	<u>8,834</u>
<b>Course fee and commissions payable</b>		
Commissions payable	1,244	6,068
Course fee	37,350	-
	<u>38,594</u>	<u>6,068</u>
<b>Employee costs</b>		
Staff training and welfare	677	-
	<u>677</u>	<u>-</u>
<b>General administrative expenses</b>		
Telephone and fax	625	524
Postage	29	216
Stationery and printing	473	350
	<u>1,127</u>	<u>1,090</u>
<b>Travel and subsistence</b>		
Travel and subsistence	981	916
	<u>981</u>	<u>916</u>
<b>Advertising, promotion and entertainment</b>		
Advertising and PR	-	2,500
	<u>-</u>	<u>2,500</u>
<b>Legal and professional costs</b>		
Accountants fees	400	300
	<u>400</u>	<u>300</u>
<b>Other finance charges</b>		
Bank charges	12	-
	<u>12</u>	<u>-</u>