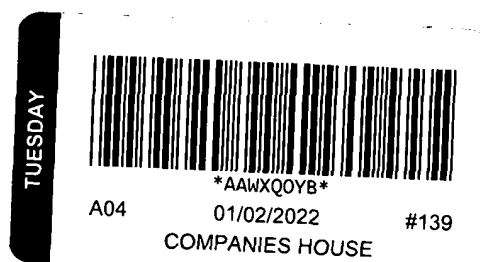


Registered number
OC353970

A&P GLOBAL CONSULTANTS LLP

Accounts

30 April 2021



A&P GLOBAL CONSULTANTS LLP

Registered number:

OC353970

Balance Sheet

as at 30 April 2021

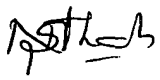
	Notes	2021 £	2020 £
Current assets			
Debtors	2	12,000	12,750
Cash at bank and in hand		2,373	9,749
		<u>14,373</u>	<u>22,499</u>
Creditors: amounts falling due within one year	3	(426)	(2,906)
Net current assets		<u>13,947</u>	<u>19,593</u>
Total assets less current liabilities		13,947	19,593
Creditors: amounts falling due after more than one year	4	(22,000)	-
Net (liabilities)/assets attributable to members		<u>(8,053)</u>	<u>19,593</u>
Represented by:			
Loans and other debts due to members	5	<u>(16,161)</u>	<u>(2,935)</u>
Members' other interests			
Members' capital classified as equity		(16,737)	(16,737)
Other reserves		24,845	39,265
		<u>8,108</u>	<u>22,528</u>
		<u>(8,053)</u>	<u>19,593</u>
Total members' interests			
Loans and other debts due to members	5	<u>(16,161)</u>	<u>(2,935)</u>
		(16,161)	(2,935)
Members' other interests		8,108	22,528
		<u>(8,053)</u>	<u>19,593</u>

For the year ended 30 April 2021 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied to LLPs).

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 (as applied to LLPs) with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime. The profit and loss account has not been delivered to the Registrar of Companies.

These accounts were approved by the members on 29 January 2022 and signed on their behalf by:

 31/01/2022
Sivathanujah Navaneethan
Designated member

A&P GLOBAL CONSULTANTS LLP

Notes to the Accounts

for the year ended 30 April 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Statement of Recommended Practice (SORP), Accounting by Limited Liability Partnerships.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Division of profits

Profits are treated as being available for discretionary division only if the LLP has an unconditional right to refuse payment of the profits of a particular year unless and until the members agree to divide them. Profits are otherwise automatically divided and included under Members' remuneration charged as an expense in the profit and loss account.

Taxation

Taxation is not provided for in the accounts as taxation is the personal liability of the members. Any amounts held by the LLP on behalf of members in respect of their tax liabilities are treated as debts due to members.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Members' capital

Members' capital is classified as debt and not equity if there is a contractual obligation for the LLP to repay the capital to members, even if that obligation is conditional.

A&P GLOBAL CONSULTANTS LLP
Notes to the Accounts
for the year ended 30 April 2021

2 Debtors	2021 £	2020 £
Other debtors	12,000	12,750
	<u>12,000</u>	<u>12,750</u>
3 Creditors: amounts falling due within one year	2021 £	2020 £
Other taxes and social security costs	426	426
Other creditors	-	2,480
	<u>426</u>	<u>2,906</u>
4 Creditors: amounts falling due after one year	2021 £	2020 £
Bank loans	22,000	-
	<u>22,000</u>	<u>-</u>
5 Loans and other debts due to members	2021 £	2020 £
Loans from members	-	13,226
Amounts due to members in respect of profits	(16,161)	(16,161)
	<u>(16,161)</u>	<u>(2,935)</u>
Amounts falling due within one year	(16,161)	(2,935)
	<u>(16,161)</u>	<u>(2,935)</u>

6 Other information

A&P GLOBAL CONSULTANTS LLP is a limited liability partnership incorporated in England. Its registered office is:
19 Village Way East
Harrow
England
HA2 7LX