

POD TRAINING AND CONSULTANCY LLP
Unaudited Financial Statements
For the financial year ended 31 March 2022
Pages for filing with the registrar

POD TRAINING AND CONSULTANCY LLP
UNAUDITED FINANCIAL STATEMENTS
For the financial year ended 31 March 2022

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POD TRAINING AND CONSULTANCY LLP
LIMITED LIABILITY PARTNERSHIP INFORMATION
For the financial year ended 31 March 2022

DESIGNATED MEMBERS

C E Manton

M S Manton

REGISTERED OFFICE

Unit E3

Pitts Cleave Ind Estate

Tavistock

PL19 0PW

United Kingdom

REGISTERED NUMBER

OC361008 (England and Wales)

CHARTERED ACCOUNTANTS

Francis Clark LLP

North Quay House

Sutton Harbour

Plymouth

Devon PL4 0RA

POD TRAINING AND CONSULTANCY LLP
BALANCE SHEET
As at 31 March 2022

		2022	2021
		£	£
Current assets			
Debtors	3	104,150	84,986
Cash at bank and in hand		82,852	96,050
		187,002	181,036
Creditors			
Amounts falling due within one year	4	(38,393)	(21,023)
Net current assets		148,609	160,013
Total assets less current liabilities		148,609	160,013
Net assets attributable to members		148,609	160,013
Represented by			
Loans and other debts due to members within one year			
Members' capital classified as a liability		148,609	160,013
		148,609	160,013
Members' other interests			
		0	0
		148,609	160,013
Total members' interests			
Loans and other debts due to members		148,609	160,013
		148,609	160,013

POD TRAINING AND CONSULTANCY LLP
BALANCE SHEET (CONTINUED)
As at 31 March 2022

For the financial year ending 31 March 2022 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.

Members' responsibilities:

- 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; and
- These financial statements have been prepared and delivered in accordance with the provisions applicable to Limited Liability Partnerships subject to the small Limited Liability Partnerships regime and a copy of the Profit and Loss Account has not been delivered.

The financial statements of Pod Training and Consultancy LLP (registered number: OC361008) were approved and authorised for issue by the Board of Directors on 21 December 2022. They were signed on its behalf by:

C E Manton
Designated member

POD TRAINING AND CONSULTANCY LLP
NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2022

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Pod Training and Consultancy LLP is a limited liability partnership, incorporated in the United Kingdom under the Limited Liability Partnerships Act 2000 and is registered in England and Wales. The address of the LLP's registered office is Unit E3, Pitts Cleave Ind Estate, Tavistock, PL19 0PW, United Kingdom.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the requirements of the Limited Liability Partnerships Act 2000 as applicable to companies subject to the small companies regime and the requirements of the Statement of Recommended Practice Accounting by Limited Liability Partnerships issued in December 2018 (SORP 2018).

The financial statements are presented in pounds sterling which is the functional currency of the company and rounded to the nearest £.

Turnover

Turnover is stated net of VAT and trade discounts and is recognised when the significant risks and rewards are considered to have been transferred to the buyer.

Revenue from services is recognised as they are delivered.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts, except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Provisions

Provisions are recognised when the LLP has a present obligation (legal or constructive) as a result of a past event, it is probable that the LLP will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the Balance Sheet date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

POD TRAINING AND CONSULTANCY LLP
NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2022

2. Employees

	2022	2021
	Number	Number
Monthly average number of persons employed by the LLP during the year	3	2

3. Debtors

	2022	2021
	£	£
Trade debtors	52,165	16,305
Prepayments	4,877	9,940
Other debtors	47,108	58,741
	104,150	84,986

4. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	22,892	15,422
Accruals	838	647
Other taxation and social security	6,164	1,166
Other creditors	8,499	3,788
	38,393	21,023

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.