

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**  
**FOR**  
**ASD UNIQUE SERVICES LLP**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>Page</b>
<b>General Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**ASD UNIQUE SERVICES LLP**

**GENERAL INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**DESIGNATED MEMBERS:** Kennard Care Services Ltd  
ASD Property Solutions LLP

**REGISTERED OFFICE:** 30/34 North Street  
Hailsham  
East Sussex  
BN27 1DW

**REGISTERED NUMBER:** OC370574 (England and Wales)

**ACCOUNTANTS:** Watson Associates (Professional Services) Limited  
30 - 34 North Street  
Hailsham  
East Sussex  
BN27 1DW

**ASD UNIQUE SERVICES LLP (REGISTERED NUMBER: OC370574)**

**BALANCE SHEET  
31 DECEMBER 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Intangible assets	4	170,400	292,850
Tangible assets	5	<u>121,000</u>	<u>129,408</u>
		<u>291,400</u>	<u>422,258</u>
<b>CURRENT ASSETS</b>			
Debtors	6	262,477	38,952
Cash at bank and in hand		<u>89,246</u>	<u>87,766</u>
		351,723	126,718
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(87,908)</u>	<u>(87,841)</u>
<b>NET CURRENT ASSETS</b>		<u>263,815</u>	<u>38,877</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		555,215	461,135
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	<u>(29,041)</u>	<u>(43,581)</u>
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>		<u>526,174</u>	<u>417,554</u>

The notes form part of these financial statements

**ASD UNIQUE SERVICES LLP (REGISTERED NUMBER: OC370574)**

**BALANCE SHEET - continued**  
**31 DECEMBER 2021**

	Notes	2021 £	2020 £
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>	9	<u>526,174</u>	<u>417,554</u>
<b>TOTAL MEMBERS' INTERESTS</b>			
Loans and other debts due to members	9	526,174	417,554
Amounts due from members	6	<u>(243,960)</u>	<u>(21,416)</u>
		<u>282,214</u>	<u>396,138</u>

The LLP is entitled to exemption from audit under Section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 for the year ended 31 December 2021.

The members acknowledge their responsibilities for:

- (a) ensuring that the LLP keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the LLP as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to financial statements, so far as applicable to the LLP.

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

In accordance with Section 444 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, the Income Statement has not been delivered.

The financial statements were approved by the members of the LLP and authorised for issue on 28 September 2022 and were signed by:

Kennard Care Services Ltd - Designated member

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. STATUTORY INFORMATION**

ASD Unique Services LLP is registered in England and Wales. The LLP's registered number and registered office address can be found on the General Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships. The financial statements have been prepared under the historical cost convention.

**Critical accounting judgements and key sources of estimation uncertainty**

No significant judgements have had to be made by management in preparing these financial statements.

There were no key assumptions made concerning the future, and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2012, is being amortised evenly over its estimated useful life of five years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**2. ACCOUNTING POLICIES - continued**

**Financial instruments**

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, and loans to related parties.

Debt instruments that are payable or receivable within one year, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received; other debt instruments are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the balance sheet only when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The LLP operates a defined contribution pension scheme. Contributions payable to the LLP's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEE INFORMATION**

The average number of employees during the year was 79 (2020 - 78 ) .

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 January 2021	
and 31 December 2021	<u>1,224,500</u>
<b>AMORTISATION</b>	
At 1 January 2021	931,650
Charge for year	<u>122,450</u>
At 31 December 2021	<u>1,054,100</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>170,400</u>
At 31 December 2020	<u>292,850</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2021	127,253	81,482	17,125	225,860
Additions	9,255	-	4,249	13,504
At 31 December 2021	<u>136,508</u>	<u>81,482</u>	<u>21,374</u>	<u>239,364</u>
<b>DEPRECIATION</b>				
At 1 January 2021	61,303	22,660	12,489	96,452
Charge for year	9,893	9,780	2,239	21,912
At 31 December 2021	<u>71,196</u>	<u>32,440</u>	<u>14,728</u>	<u>118,364</u>
<b>NET BOOK VALUE</b>				
At 31 December 2021	<u>65,312</u>	<u>49,042</u>	<u>6,646</u>	<u>121,000</u>
At 31 December 2020	<u>65,950</u>	<u>58,822</u>	<u>4,636</u>	<u>129,408</u>

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

	2021 £	2020 £
Trade debtors	9,607	10,565
Other debtors	<u>252,870</u>	<u>28,387</u>
	<u>262,477</u>	<u>38,952</u>

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

	2021 £	2020 £
Hire purchase contracts	14,539	12,808
Trade creditors	14,710	2,732
Taxation and social security	19,568	23,163
Other creditors	<u>39,091</u>	<u>49,138</u>
	<u>87,908</u>	<u>87,841</u>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021 £	2020 £
Hire purchase contracts	<u>29,041</u>	<u>43,581</u>

**9. LOANS AND OTHER DEBTS DUE TO MEMBERS**

Amounts shown as due as loans and other debts due to members rank pari pasu in relation to other creditors in the event of a winding up.



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.