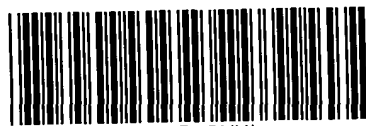


Company Registration No. OC378652 (England and Wales)

THE CLATTERBRIDGE CLINIC LLP

**ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2015**

TUESDAY



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COMPANIES HOUSE

INDEPENDENT AUDITOR'S REPORT TO THE CLATTERBRIDGE CLINIC LLP UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated financial statements set out on pages 2 to 5, together with the financial statements of The Clatterbridge Clinic LLP for the year ended 31 March 2015 prepared under section 396 of the Companies Act 2006 as applied to limited liability partnerships by the Limited Liability Partnerships Act 2000.

Respective responsibilities of members and auditors

The members are responsible for preparing the abbreviated financial statements in accordance with section 444 of the Companies Act 2006 as applied to limited liability partnerships by the Limited Liability Partnerships Act 2000. It is our responsibility to form an independent opinion as to whether the limited liability partnership is entitled to deliver abbreviated financial statements to the Registrar of Companies and whether the abbreviated financial statements have been properly prepared in accordance with regulation 5 of The Small Limited Liability Partnerships (Accounts) Regulations 2008 and to report our opinion to you.

This report, including the opinion, has been prepared for and only for the limited liability partnership for the purpose of section 449 of the Companies Act 2006 as applied to limited liability partnerships by the Limited Liability Partnerships Act 2000 and for no other purpose. To the fullest extent permitted by law, we do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the limited liability partnership is entitled to deliver abbreviated financial statements and that the abbreviated financial statements to be delivered are properly prepared.

Opinion

In our opinion the limited liability partnership is entitled to deliver abbreviated financial statements prepared in accordance with section 444(3) of the Companies Act 2006 as applied to limited liability partnerships by the Limited Liability Partnerships Act 2000, and the abbreviated financial statements have been properly prepared in accordance with regulation 5 of The Small Limited Liability Partnerships (Accounts) Regulations 2008.

RSM UK Audit LLP

James Lye (Senior Statutory Auditor)

for and on behalf of RSM UK Audit LLP (formerly Baker Tilly UK Audit LLP), Statutory Auditor

Chartered Accountants

3 Hardman Street

Manchester

M3 3HF

24 December 2015

THE CLATTERBRIDGE CLINIC LLP
ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2015

	Notes	2015 £	£	2014 £	£
Fixed assets					
Tangible assets	2	2,058,311		2,443,823	
Current assets					
Debtors		1,087,204		918,380	
Cash at bank and in hand		508,892		235,027	
		<u>1,596,096</u>		<u>1,153,407</u>	
Creditors: amounts falling due within one year		<u>(732,759)</u>		<u>(636,405)</u>	
Net current assets		<u>863,337</u>		<u>517,002</u>	
Total assets less current liabilities		<u>2,921,648</u>		<u>2,960,825</u>	
Creditors: amounts falling due after more than one year		<u>(1,721,648)</u>		<u>(1,760,825)</u>	
Net assets attributable to members		<u>1,200,000</u>		<u>1,200,000</u>	
Represented by:					
Members' capital classified as a liability		<u>1,200,000</u>		<u>1,200,000</u>	
Total members' interests					
Amounts due from members		(610,643)		(458,355)	
Loans and other debts due to members		<u>1,200,000</u>		<u>1,200,000</u>	
		<u>589,357</u>		<u>741,645</u>	

These abbreviated financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 (as applied by the Limited Liability Partnerships (Accounts and Audit)(Application of the Companies Act 2006) Regulations 2008) applicable to limited liability partnerships subject to the small limited liability partnerships regime.

The abbreviated financial statements on pages 2 to 5 were approved by the members and authorised for issue on 22/12/15 and are signed on its behalf by:

MP Healthcare
Designated Member

The Clatterbridge Cancer Centre NHS Foundation Trust
Designated Member

THE CLATTERBRIDGE CLINIC LLP

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

1 Accounting policies

Accounting convention

The financial statements are 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", revised in 2010.

Going concern

As part of its going concern review the designated members have followed the guidelines published by the Financial Reporting Council entitled "Going Concern and Liquidity Risk: Guidance for UK Companies 2009". The designated members have prepared detailed financial forecasts and cash flows looking 12 months ahead from the date the accounts are signed. In drawing up these forecasts the designated members have made assumptions based upon their view of the current and future economic conditions that will prevail over the forecast period.

The current cash funding requirements prepared by management have given the designated members a reasonable expectation that the LLP will have sufficient resources available to continue in operational existence for the foreseeable future, with the confirmed continued support of its members. For these reasons, the designated members consider it appropriate to prepare the financial statements on a going concern basis.

Turnover

The turnover shown in the profit and loss account represents amounts receivable during the year.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold improvements	Straight line over the term of the lease
Plant, equipment and fixtures	Between 4 and 7 years straight line

Leasing

Where the LLP enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is capitalised in the balance sheet as a tangible fixed asset at its fair value and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account at a constant rate of charge on the balance of capital repayments outstanding, and the capital element which reduces the outstanding obligation for future instalments.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pensions

The LLP operates a defined contribution pension scheme and the pension charge represents the amounts payable by the LLP to the fund in respect of the year. The assets of the scheme are to be held separately from those of the LLP in an independently administered fund.

Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the LLP after deducting all of its liabilities.

THE CLATTERBRIDGE CLINIC LLP

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2015

1 Accounting policies (Continued)

Taxation

The taxation payable on the partnership profits is solely the personal liability of the individual members consequently neither the partnership taxation nor the related deferred taxation arising in respect of the partnership are accounted for in these financial statements.

Members' participation rights

Members' participation rights are the rights of a member against the LLP that arise under the members' agreement (for example, in respect of amounts subscribed or otherwise contributed remuneration and profits).

Members' participation rights in the earnings or assets of the LLP are analysed between those that are, from the LLP's perspective, either a financial liability or equity, in accordance with FRS 25 (IAS 32) Financial Instruments: Disclosure and Presentation and UITF abstract 39 Members' shares in co-operative entities and similar instruments. A member's participation right results in a liability unless the right to any payment is discretionary on the part of the LLP.

Amounts subscribed or otherwise contributed by members, for example members' capital, are classed as equity if the LLP has an unconditional right to refuse payment to members. If the LLP does not have such an unconditional right, such amounts are classified as liabilities.

Where profits are automatically divided as they arise, so the LLP does not have an unconditional right to refuse payment, the amounts arising that are due to members are in the nature of liabilities. They are therefore treated as an expense in the Profit and Loss Account in the relevant year. To the extent that they remain unpaid at the period end, they are shown as liabilities in the Balance Sheet.

Conversely, where profits are divided only after a decision by the LLP or its representative, so that the LLP has an unconditional right to refuse payment, such profits are classed as an appropriation of equity rather than as an expense. They are therefore shown as a residual amount available for discretionary division among members in the Profit and Loss Account and are equity appropriations in the Balance Sheet.

Other amounts applied to members, for example remuneration paid under an employment contract and interest on capital balances, are treated in the same way as all other divisions of profits, as described above, according to whether the LLP has, in each case, an unconditional right to refuse payment.

All amounts due to members that are classified as liabilities are presented in the Balance Sheet within 'Loans and other debts due to members' and are charged to the Profit and Loss Account within 'Members' remuneration charged as an expense'. Amounts due to members that are classified as equity are shown in the Balance Sheet within 'Members' other interests'.

THE CLATTERBRIDGE CLINIC LLP

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2015

2 Fixed assets

Tangible assets

	£
Cost	
At 1 April 2014	2,835,498
Additions	2,365
Disposals	(8,562)
At 31 March 2015	2,829,301
Depreciation	
At 1 April 2014	391,675
Charge for the year	379,315
At 31 March 2015	770,990
Net book value	
At 31 March 2015	2,058,311
At 31 March 2014	2,443,823

3 Ultimate parent company

The board members consider there was no ultimate controlling party during the period.