

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Hendred Vineyard LLP

Inca Accountants Ltd
Chartered Certified Accountants
Central Office
Cobweb Buildings
The Lane, Lyford
Nr Wantage
Oxfordshire
OX12 0EE

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for the Year Ended 31 March 2023**

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Hendred Vineyard LLP

General Information for the Year Ended 31 March 2023

DESIGNATED MEMBERS:	Mr D A Bell Dr E Bell
REGISTERED OFFICE:	Sheephouse Barn Reading Road East Hendred OX12 8HR
REGISTERED NUMBER:	OC392873 (England and Wales)
ACCOUNTANTS:	Inca Accountants Ltd Chartered Certified Accountants Central Office Cobweb Buildings The Lane, Lyford Nr Wantage Oxfordshire OX12 0EE

Hendred Vineyard LLP (Registered number: OC392873)

Balance Sheet 31 March 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	4	27,077	38,859
CURRENT ASSETS			
Stocks		25,847	27,409
Debtors	5	63,976	52,765
Cash at bank		26,597	4,402
		<u>116,420</u>	<u>84,576</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	6	<u>(1,863)</u>	<u>(1,909)</u>
NET CURRENT ASSETS		<u>114,557</u>	<u>82,667</u>
TOTAL ASSETS LESS CURRENT LIABILITIES and NET ASSETS ATTRIBUTABLE TO MEMBERS		<u>141,634</u>	<u>121,526</u>
LOANS AND OTHER DEBTS DUE TO MEMBERS	7	<u>141,634</u>	<u>121,526</u>
TOTAL MEMBERS' INTERESTS			
Loans and other debts due to members	7	141,634	121,526
Amounts due from members	5	<u>(58,265)</u>	<u>(50,480)</u>
		<u>83,369</u>	<u>71,046</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 March 2023.

The members acknowledge their responsibilities for:

- 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
- 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 notes on pages 4 to 5 form part of these financial statements

Balance Sheet - continued
31 March 2023

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.

Approved and authorised by the members of the LLP and authorised for issue on 21 November 2023 and were signed by:

Mr D A Bell - Designated member

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. STATUTORY INFORMATION

Hendred Vineyard 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.

Turnover

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

Tangible fixed assets

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

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

3. EMPLOYEE INFORMATION

The average number of employees during the year was NIL (2022 - NIL).

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022	67,303	13,647	80,950
Additions	<u>4,540</u>	<u>-</u>	<u>4,540</u>
At 31 March 2023	<u>71,843</u>	<u>13,647</u>	<u>85,490</u>
DEPRECIATION			
At 1 April 2022	39,072	3,019	42,091
Charge for year	<u>14,813</u>	<u>1,509</u>	<u>16,322</u>
At 31 March 2023	<u>53,885</u>	<u>4,528</u>	<u>58,413</u>
NET BOOK VALUE			
At 31 March 2023	<u>17,958</u>	<u>9,119</u>	<u>27,077</u>
At 31 March 2022	<u>28,231</u>	<u>10,628</u>	<u>38,859</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	3,512	-
Other debtors	<u>60,464</u>	<u>52,765</u>
	<u>63,976</u>	<u>52,765</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	309	355
Other creditors	<u>1,554</u>	<u>1,554</u>
	<u>1,863</u>	<u>1,909</u>

7. LOANS AND OTHER DEBTS DUE TO MEMBERS

The SORP recognises that the basis of calculating profits for allocation may differ from the profits reflected through the financial statements prepared in compliance with recommended practice, given the established need to seek to focus profit allocation on ensuring equity between different generations and populations of members.

Consolidation of the results of certain subsidiary undertakings, the provision for annuities to current and former members, pension scheme charges, the spreading of acquisition integration costs and the treatment of long leasehold interests are all items which may generate differences between profits calculated for the purpose of allocation and those reported within the financial statements. Where such differences arise, they have been included within other amounts in the balance sheet.

Members' fixed shares of profits (excluding discretionary fixed share bonuses) and interest earned on members' balances are automatically allocated and, are treated as members' remuneration charged as an expense to the profit and loss account in arriving at profit available for discretionary division among members.

The remainder of profit shares, which have not been allocated until after the balance sheet date, are treated in these financial statements as unallocated at the balance sheet date and included within other reserves.

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.