

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016  
FOR  
AYWIPARTS LLP**

CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 31 DECEMBER 2016

	Page
General Information	1
Balance Sheet	2
Notes to the Financial Statements	4

AYWIPARTS LLP

GENERAL INFORMATION  
for the Year Ended 31 DECEMBER 2016

**DESIGNATED MEMBERS:** Biggar Systems Limited  
Canfield Portfolio Limited  
Secland Holding & Finance INC

**REGISTERED OFFICE:** Suite 1, 3rd Floor  
11-12 St James's Square  
London  
SW1Y 4LB

**REGISTERED NUMBER:** OC397187 (England and Wales)

**ACCOUNTANTS:** Jordans Accounting Services  
First Floor, Templeback  
10 Temple back  
Bristol  
BS1 6FL

BALANCE SHEET  
31 DECEMBER 2016

	Notes	31/12/16 £	31/12/15 £
<b>FIXED ASSETS</b>			
Investments	3	474,899	323,452
<b>CURRENT ASSETS</b>			
Debtors	4	1,680,810	653,458
Cash at bank		5,030	182,156
		<u>1,685,840</u>	<u>835,614</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>(2,150,958)</u>	<u>(1,159,066)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(465,118)</u>	<u>(323,452)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
<b>and</b>			
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>		<u>9,781</u>	<u>-</u>
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>	6	<u>9,781</u>	<u>-</u>
<b>TOTAL MEMBERS' INTERESTS</b>			
Loans and other debts due to members	6	9,781	-
Amounts due from members	4	<u>(83,655)</u>	<u>(278,996)</u>
		<u>(73,874)</u>	<u>(278,996)</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 2016.

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.

BALANCE SHEET - continued  
31 DECEMBER 2016

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 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 small LLPs.

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 on 12 March 2018 and were signed by:

Canfield Portfolio Limited - Designated member

NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 DECEMBER 2016

1. **STATUTORY INFORMATION**

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

The presentation currency of the financial statements is the Pound Sterling (£).

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Basic financial liabilities

Basic financial liabilities, including creditors, and loans from fellow group companies are initially recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are initially recognised at transaction price.

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 DECEMBER 2016

3. **FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>COST</b>	
At 1 January 2016	323,452
Additions	<u>151,447</u>
At 31 December 2016	<u>474,899</u>
<b>NET BOOK VALUE</b>	
At 31 December 2016	<u>474,899</u>
At 31 December 2015	<u>323,452</u>

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

	31/12/16 £	31/12/15 £
Trade debtors	1,222,693	-
Other debtors	<u>458,117</u>	<u>653,458</u>
	<u>1,680,810</u>	<u>653,458</u>

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

	31/12/16 £	31/12/15 £
Trade creditors	85,472	-
Other creditors	<u>2,065,486</u>	<u>1,159,066</u>
	<u>2,150,958</u>	<u>1,159,066</u>

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

Loans and other debts due to members would rank last in relation to other creditors.

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.