

Registered number  
OC420533

AptitudeFit LLP

Filleted Accounts

5 April 2023

**AptitudeFit LLP****Registered number:**

OC420533

**Balance Sheet****as at 5 April 2023**

	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Current assets</b>			
Cash at bank and in hand		63	29
<b>Creditors: amounts falling due within one year</b>	3	(9,394)	(8,341)
<b>Net current liabilities</b>		<u>(9,331)</u>	<u>(8,312)</u>
<b>Total assets less current liabilities</b>		(9,331)	(8,312)
<b>Net liabilities attributable to members</b>		<u>(9,331)</u>	<u>(8,312)</u>
<b>Represented by:</b>			
<b>Loans and other debts due to members</b>	4	<u>(8,312)</u>	<u>(7,049)</u>
<b>Members' other interests</b>			
Other reserves		<u>(1,019)</u>	<u>(1,263)</u>
		<u>(9,331)</u>	<u>(8,312)</u>
<b>Total members' interests</b>			
Loans and other debts due to members	4	(8,312)	(7,049)
Members' other interests		(1,019)	(1,263)
		<u>(9,331)</u>	<u>(8,312)</u>

For the year ended 5 April 2023 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied to LLPs).

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 (as applied to LLPs) with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime. The profit and loss account has not been delivered to the Registrar of Companies.

These accounts were approved by the members on 12 December 2023 and signed on their behalf by:

Niclas Ifan Hughes

Designated member



**AptitudeFit LLP**  
**Notes to the Accounts**  
**for the year ended 5 April 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Statement of Recommended Practice (SORP), Accounting by Limited Liability Partnerships.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Division of profits***

Profits are treated as being available for discretionary division only if the LLP has an unconditional right to refuse payment of the profits of a particular year unless and until the members agree to divide them. Profits are otherwise automatically divided and included under Members' remuneration charged as an expense in the profit and loss account.

***Taxation***

Taxation is not provided for in the accounts as taxation is the personal liability of the members. Any amounts held by the LLP on behalf of members in respect of their tax liabilities are treated as debts due to members.

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**2 Employees**

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the LLP	<u>1</u>	<u>1</u>

<b>3 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	9,393	8,341
Other creditors	1	-
	<u>9,394</u>	<u>8,341</u>

<b>4 Loans and other debts due to members</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts due to members in respect of profits	<u>(8,312)</u>	<u>(7,049)</u>
Amounts falling due within one year	<u>(8,312)</u>	<u>(7,049)</u>

Loans and other debts due to members rank equally with debts due to ordinary creditors in a winding up.

## **5 Other information**

AptitudeFit LLP is a limited liability partnership incorporated in England. Its registered office is:

3 Connaught House

Benarth Road

Conwy

Wales

LL32 8UB

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.