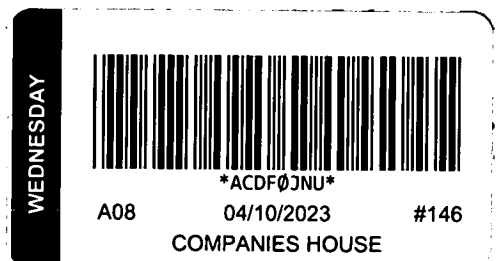


Limited Liability Partnership Registration No. OC430414 (England and Wales)

CLEARVIEW IMMIGRATION LLP
REPORT AND UNAUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023
PAGES FOR FILING WITH REGISTRAR



CLEARVIEW IMMIGRATION LLP**STATEMENT OF FINANCIAL POSITION****AS AT 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	2		554		-
Current assets					
Debtors	3	8,298		32,257	
Cash at bank and in hand		78,094		52,852	
		<u>86,392</u>		<u>85,109</u>	
Creditors: amounts falling due within one year	4	<u>(5,929)</u>		<u>(9,705)</u>	
Net current assets			<u>80,463</u>		<u>75,404</u>
Total assets less current liabilities and net assets attributable to members			<u>81,017</u>		<u>75,404</u>
Represented by:					
Loans and other debts due to members within one year					
Amounts due in respect of profits			78,267		72,654
Other amounts			<u>2,750</u>		<u>2,750</u>
			<u>81,017</u>		<u>75,404</u>
Total members' interests					
Loans and other debts due to members			<u>81,017</u>		<u>75,404</u>

The members have elected not to include a copy of the income statement within the financial statements.

For the financial year ended 31 March 2023 the limited liability partnership was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008) relating to small limited liability partnerships.

The members acknowledge their responsibility for complying with the requirements of the Companies Act 2006 (as applied to limited liability partnerships) with respect to accounting records and the preparation of financial statements.

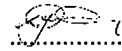
These financial statements have been prepared and delivered in accordance with the special provisions of the Companies Act 2006 (as applied by the Limited Liability Partnerships (Accounts and Audit)(Application of the Companies Act 2006) Regulations 2008) applicable to LLPs subject to the small LLPs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

CLEARVIEW IMMIGRATION LLP

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 MARCH 2023

The financial statements were approved by the members and authorised for issue on 29/09/23..... and are signed on their behalf by:


.....

United Kingdom Uncovered Ltd
Designated member

clearview relocation ltd
.....

Clearview Relocation Ltd
Designated Member

CLEARVIEW IMMIGRATION LLP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Limited liability partnership information

Clearview Immigration LLP is a limited liability partnership registered and incorporated in England and Wales. The registered office is Highfield Court, Tollgate, Chandlers Ford, Eastleigh, Hampshire, SO53 3TY.

The limited liability partnership's principal activities and nature of its operations are disclosed in the Members' Report.

Accounting convention

The financial statements have been prepared under the historical cost convention in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Statement of Recommended Practice "Accounting by Limited Liability Partnerships" (published December 2018). The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the limited liability partnership. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

At the time of approving the financial statements the members have assessed the LLP's forecasts and plans for the coming twelve months and have concluded that the LLP has adequate resources to continue in operational existence for the foreseeable future. Thus the members continue to adopt the going concern basis of accounting in preparing the financial statements.

Turnover

Turnover represents the amounts recoverable for the services provided to clients, excluding value added tax.

If, at the Balance sheet date, completion of contractual obligations is dependent on external factors (and thus outside the control of the Limited Liability Partnership), then revenue is recognised only when the event occurs. In such cases, costs incurred up to the Balance sheet date are carried forward as work in progress.

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 section 22 of FRS 102. A member's participation rights including amounts subscribed or otherwise contributed by members, for example members' capital, are classed as liabilities unless the LLP has an unconditional right to refuse payment to members, in which case they are classified as equity.

All amounts due to members that are classified as liabilities are presented within 'Loans and other debts due to members' and, where such an amount relates to current year profits, they are recognised within 'Members' remuneration charged as an expense' in arriving at the relevant year's result. Undivided amounts that are classified as equity are shown within 'Members' other interests'. Amounts recoverable from members are presented as debtors and shown as amounts due from members within members' interests.

Tangible fixed assets

Tangible fixed assets are measured at cost and net of depreciation and any impairment losses.

CLEARVIEW IMMIGRATION LLP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Computers	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

Cash and cash equivalents

Cash and cash equivalents are basic financial instruments and include cash in hand.

Financial instruments

The limited liability partnership has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the limited liability partnership's statement of financial position when the limited liability partnership becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset and 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.

Basic financial assets

Basic financial assets, which include trade and other debtors, and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the financial asset is measured at the present value of the future receipts discounted at a market rate of interest.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the limited liability partnership after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and amounts owed to fellow group entities, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

CLEARVIEW IMMIGRATION LLP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

2 Tangible fixed assets

	Plant and machinery etc £
Cost	
Additions	554
At 31 March 2023	554
Carrying amount	
At 31 March 2023	554
At 31 March 2022	-

3 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	2,250	31,600
Amounts owed by group undertakings	-	450
Other debtors	6,048	207
	<u>8,298</u>	<u>32,257</u>

4 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	920	5,130
Other creditors	5,009	4,575
	<u>5,929</u>	<u>9,705</u>

5 Loans and other debts due to members

In the event of a winding up the amounts included in "Loans and other debts due to members" will rank equally with unsecured creditors.

6 Related party transactions

The following amounts were outstanding at the reporting end date:

	2023 £	2022 £
Amounts due to related parties		
Entities with control, joint control or significant influence over the LLP	<u>920</u>	<u>3,649</u>

CLEARVIEW IMMIGRATION LLP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Related party transactions (Continued)

During the year the LLP made purchases from designated members of £40,282 (2022: £8,724). At the year end date, £2,879 (2022: £3,649) was owed to designated members in relation to purchases made by the LLP.