

**REGISTERED NUMBER: OC315603 (England and Wales)**

**Unaudited Financial Statements**  
**for the Year Ended 31 March 2018**  
**for**  
**Constable VAT Consultancy LLP**



**Constable VAT Consultancy LLP (Registered number: OC315603)**

**Contents of the Financial Statements  
for the Year Ended 31 March 2018**

	<b>Page</b>
<b>General Information</b>	1
<b>Balance Sheet</b>	2
<b>Notes to the Financial Statements</b>	4



**Constable VAT Consultancy LLP**

**General Information**  
**for the Year Ended 31 March 2018**

**DESIGNATED MEMBERS:** D R Carey  
Mrs H L Carey  
S Henry  
R E Thorpe

**REGISTERED OFFICE:** 12  
Dedham Vale Business Centre  
Manningtree Road  
Dedham  
Essex  
CO7 6BL

**REGISTERED NUMBER:** OC315603 (England and Wales)

**ACCOUNTANTS:** Wood & Disney Limited  
Lodge Park  
Lodge Lane  
Langham  
Colchester  
Essex  
CO4 5NE



**Constable VAT Consultancy LLP (Registered number: OC315603)****Balance Sheet**  
**31 March 2018**

	Notes	31.3.18 £	£	31.3.17 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		31,694		26,046
<b>CURRENT ASSETS</b>					
Debtors	5	163,630		124,532	
Cash at bank		<u>163,526</u>		<u>132,056</u>	
		327,156		256,588	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>72,547</u>		<u>58,572</u>	
<b>NET CURRENT ASSETS</b>			<u>254,609</u>		<u>198,016</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
<b>and</b>					
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>					
			<u>286,303</u>		<u>224,062</u>
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>					
	7		246,303		194,062
<b>MEMBERS' OTHER INTERESTS</b>					
Capital accounts			<u>40,000</u>		<u>30,000</u>
			<u>286,303</u>		<u>224,062</u>
<b>TOTAL MEMBERS' INTERESTS</b>					
Loans and other debts due to members	7		246,303		194,062
Members' other interests			<u>40,000</u>		<u>30,000</u>
			<u>286,303</u>		<u>224,062</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 2018.

The members acknowledge their responsibilities for:

- ensuring that the LLP keeps accounting records which comply with Sections 386 and 387 of the Companies Act
- (a) 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
- (b) 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 form part of these financial statements

Page 2

continued...



**Constable VAT Consultancy LLP (Registered number: OC315603)**

**Balance Sheet - continued**  
**31 March 2018**

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 31 August 2018 and were signed by:

Mrs H L Carey - Designated member

The notes form part of these financial statements

**Constable VAT Consultancy LLP (Registered number: OC315603)****Notes to the Financial Statements  
for the Year Ended 31 March 2018****1. STATUTORY INFORMATION**

Constable VAT Consultancy 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 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.

**Tangible fixed assets**

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

Plant and machinery - 25% on reducing balance

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The LLP operates a defined contribution pension scheme. Contributions payable to the LLP's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEE INFORMATION**

The average number of employees during the year was 7 (2017 - 8).

**4. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2017	13,980	27,812	9,253	51,045
Additions	-	<u>11,996</u>	-	<u>11,996</u>
At 31 March 2018	<u>13,980</u>	<u>39,808</u>	<u>9,253</u>	<u>63,041</u>
<b>DEPRECIATION</b>				
At 1 April 2017	-	19,900	5,099	24,999
Charge for year	-	<u>4,977</u>	<u>1,371</u>	<u>6,348</u>
At 31 March 2018	-	<u>24,877</u>	<u>6,470</u>	<u>31,347</u>
<b>NET BOOK VALUE</b>				
At 31 March 2018	<u>13,980</u>	<u>14,931</u>	<u>2,783</u>	<u>31,694</u>
At 31 March 2017	<u>13,980</u>	<u>7,912</u>	<u>4,154</u>	<u>26,046</u>



**Constable VAT Consultancy LLP (Registered number: OC315603)****Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2018**

5.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		31.3.18	31.3.17
		£	£
	Trade debtors	116,046	58,124
	Amounts recoverable on contract	44,230	55,489
	Other debtors	3,354	10,919
		<u>163,630</u>	<u>124,532</u>
6.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		31.3.18	31.3.17
		£	£
	Trade creditors	1,419	2,360
	Taxation and social security	62,660	53,812
	Other creditors	8,468	2,400
		<u>72,547</u>	<u>58,572</u>
7.	<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>		
	Loans and other debts due to members would rank pari passu with the sundry creditors of the LLP.		



