Registered number: OC380607

GEOFFREY DARLING ASSOCIATES LLP
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—4

Geoffrey Darling Associates LLP
Balance Sheet
As At 30 June 2023

Registered number: OC380607

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**4**		1,023		3,597
			1,023		3,597
CURRENT ASSETS					
Debtors	**5**	2,160		2,160	
Cash at bank and in hand		6,549		16,060	
		8,709		18,220	
Creditors: Amounts Falling Due Within One Year	**6**	(2,730)		(2,731)	
NET CURRENT ASSETS (LIABILITIES)			5,979		15,489
TOTAL ASSETS LESS CURRENT LIABILITIES			7,002		19,086
NET ASSETS ATTRIBUTABLE TO MEMBERS			7,002		19,086
REPRESENTED BY:					
Loans and other debts due to members within one year					
Other amounts		234,910		241,075	
			234,910		241,075
Equity					
Members' other interests					
Members' capital		(290,463)		(284,544)	
Other reserves		62,555		62,555	
			(227,908)		(221,989)
			7,002		19,086
TOTAL MEMBERS' INTEREST					
Loans and other debts due to members within one year			234,910		241,075
Members' other interests			(227,908)		(221,989)
			7,002		19,086

For the year ending 30 June 2023 the LLP 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 applicable to LLPs subject to the small LLPs regime.)

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

These accounts have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

The LLP has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the LLP's Profit and Loss Account.

On behalf of the members

Mr Geoffrey Darling

Partner

15/03/2024

The notes on pages 3 to 4 form part of these financial statements.

1. General Information

Geoffrey Darling Associates LLP is a limited liability partnership, incorporated in England & Wales, registered number OC380607 . The Registered Office is The Studio, 14 Farlington Close, Haywards Heath, West Sussex, RH16 3EH.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 for small limited liability partnerships regime - The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), The Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in December 2021 (SORP) and the Companies Act 2006 (as applied to LLPs).

The financial statements are prepared in sterling which is the functional currency of the LLP.

2.2. Turnover

Turnover comprises the invoiced value of services supplied by the LLP, net of Value Added Tax.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	15% written down value
Computer Equipment	20% straight line

2.4. Government Grant

Government grants are recognised in the profit and loss account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the profit and loss account. Grants towards general activities of the entity over a specific period are recognised in the profit and loss account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the profit and loss account over the useful life of the asset concerned.

All grants in the profit and loss account are recognised when all conditions for receipt have been complied with.

3. Average Number of Employees

Average number of employees, including directors, during the year was: NIL (2022: NIL)

4. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 July 2022	20,675	4,035	24,710
As at 30 June 2023	20,675	4,035	24,710
Depreciation			
As at 1 July 2022	17,912	3,201	21,113
Provided during the period	1,660	914	2,574
As at 30 June 2023	19,572	4,115	23,687
Net Book Value			
As at 30 June 2023	1,103	(80)	1,023
As at 1 July 2022	2,763	834	3,597

5. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	2,160	2,160
	2,160	2,160

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	(1)	-
Accruals and deferred income	2,731	2,731
	2,730	2,731

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.