

Registration number: OC382913

Three TCS Merthyr LLP

Unaudited Abbreviated Accounts
for the Year Ended 29 February 2016

Fergusons Chartered Accountants
95 High Street
Gorseinon
Swansea
SA4 4BL

TUESDAY



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COMPANIES HOUSE

The following reproduces the text of the accountants' report in respect of the LLP's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 3) have been prepared.

**Chartered Accountants' Report to the Members on the Unaudited Financial Statements
of
Three TCS Merthyr LLP**

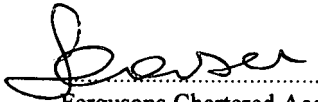
In order to assist you to fulfil your duties under the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships Regulations 2008, we have prepared for your approval the financial statements of Three TCS Merthyr LLP for the year ended 29 February 2016 set out on pages from the LLP's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the members of Three TCS Merthyr LLP, as a body. Our work has been undertaken solely to prepare for your approval the financial statements of Three TCS Merthyr LLP and state those matters that we have agreed to state to the members of Three TCS Merthyr LLP, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Three TCS Merthyr LLP and its members as a body for our work or for this report.

It is your duty to ensure that Three TCS Merthyr LLP has kept adequate accounting records and to prepare financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Three TCS Merthyr LLP. You consider that Three TCS Merthyr LLP is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Three TCS Merthyr LLP. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.


Fergusons Chartered Accountants

24 November 2016

95 High Street
Gorseinon
Swansea
SA4 4BL

31 November 2019

Chartered Certified Accountants

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financial accounts

information and explanations you have given to us and we do not, therefore, express any opinion on the
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for the year

TCS Member LLP. You consider that Three TCS Member LLP is exempt from the statutory audit requirement
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it is your duty to ensure that Three TCS Member LLP has kept adequate accounting records and to prepare

for this report

assumes responsibility to anyone other than Three TCS Member LLP and its members as a body for our work on
with VVE 210 as detailed at relevant company information. To the fullest extent permitted by law, we do not accept or
that we have agreed to state to the members of Three TCS Member LLP, as a body, in this report in accordance
solely to prepare for you approval the financial statements of Three TCS Member LLP and state those matters
This report is made solely to the members of Three TCS Member LLP, as a body. Our work has been undertaken

subject to its ethical and other professional requirements which are detailed at relevant company information and book

As a practicing member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are

from information and explanations you have given us

TCS Member LLP for the year ended 30 February 2019 set out on pages from the LLP's accounting records and
financial statements regulations 2008, we have prepared for you approval the financial statements of Three
in order to assist you to fulfil your duties under the Companies Act 2006 as applied to LLPs by the Limited

Three TCS Member LLP

of

Chartered Accountants, Report to the Members on the Unaudited Financial Statements

from which the abbreviated accounts (set out on pages 3 to 3) have been prepared

The following reproduces the text of the accountants' report in respect of the LLP's annual financial statements.

Three TCS Merthyr LLP

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Three TCS Michigan LLP

Three TCS Merthyr LLP (Registration number: OC382913)

Abbreviated Balance Sheet as at 29 February 2016

	2016		2015	
Note	£	£	£	£
Current assets				
Stocks	11,650		23,665	
Debtors	46,603		16,056	
Cash at bank and in hand	21,204		8,189	
		79,457		47,910
Creditors: Amounts falling due within one year		(34,531)		(30,228)
Net assets		44,926		17,682
Represented by:				
Loans and other debts due to members	2	6,525		6,525
Equity: Members' other interests				
Other reserves		38,401		11,157
		44,926		17,682

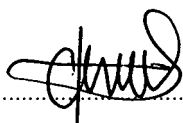
For the financial year ended 29 February 2016, the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships Regulations 2008.

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

The abbreviated accounts have been prepared in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

Approved by the members on 24 November 2016 and signed on their behalf by:


 P Jones
 Designated Member


 C L Jones
 Designated Member

The notes on page 3 form an integral part of these financial statements.

The notes on page 3 form an integral part of these financial statements.

Designated Member
P Jones

Designated Member
C F Jones

Approved by the members on 24 November 2010 and signed on their behalf by

the small LLPs regime

The abbreviated accounts have been prepared in accordance with the provisions applicable to LLPs subject to accounting records and the preparation of accounts.

The members acknowledge their responsibilities for complying with the requirements of the Act with respect to

of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships Regulations 2008

For the financial year ended 28 February 2010, the LLP was entitled to exemption from audit under section 477

		44,830	13,083
Other reserves		104,881	11,123
Equity: Members' other interests			
to members	3	0,252	0,252
Loans and other debts due			
represented by:			
Net assets		44,830	13,083
due within one year		(34,231)	(30,538)
Creditors: Amounts falling			
Cash at bank and in hand	31,304	30,423	8,180
Debtors	40,000		10,000
Stocks	11,020		33,000
Current assets			

2010

£

£

£

£

2010

2012

Abbreviated Balance Sheet as at 28 February 2010

THREE TCS MERCHANT LLP (Registration number: OC383013)

Three TCS Merthyr LLP

Notes to the abbreviated accounts for the Year Ended 29 February 2016

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and in accordance with the requirements of the Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in March 2010 (SORP 2010).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Operating leases

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Members' remuneration

Remuneration is paid to certain members under a contract of employment and is included as an expense in the profit and loss account after arriving at 'profit for the financial year before members' remuneration and profit shares'.

In addition, the LLP agreement provides that fixed amounts, determined for each member each year, be paid to members, irrespective of the profits of the LLP. These amounts are also included within members' remuneration charged to the profit and loss account.

A member's share of the profit or loss for the year is accounted for as an allocation of profits. Unallocated profits and losses are included within 'other reserves'.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the LLP after deducting all of its liabilities.

2 Loans and other debts due to members

	2016	2015
	£	£
Loans from members	<u>6,525</u>	<u>6,525</u>

Loans and other debts due to members are unsecured and would rank *pari passu* with other unsecured creditors in the event of a winding up.

Year	£	£
2010	252	252
2012	252	252

considered from evidence, a leading indicator in the case of the IT, after determining all of its implications and requirements, as further needed, numerous implications or policy requirements. An ethical instrument is only introduced afterwards and is considered for its importance to the importance of the consequences.

renumeration charged to the budget and lost secondarily to unexpected increases of the budget of the FFB. These amounts are also included within unexpected, in particular, irrespective of the budget of the FFB. These amounts are also included within unexpected, in particular, irrespective of the budget of the FFB.

the lease term.

Obelisking pages

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Basis of prediction

Votes to the approved accounts for the year, Europe 30 September 2010
 Three ACS members, 1176