

Limited Liability Partnership registration number OC450220 (England and Wales)

THE RETIREMENT CAFE LLP
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025
PAGES FOR FILING WITH REGISTRAR

harrisons

4 Brackley Close
Bournemouth International Airport
Christchurch
Dorset
BH23 6SE

THE RETIREMENT CAFE LLP

CONTENTS

	Page
Balance sheet	1
Notes to the financial statements	2 - 3

THE RETIREMENT CAFE LLP

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£
Current assets			
Cash at bank and in hand		99	
Creditors: amounts falling due within one year	3	(300)	
Net current liabilities and net liabilities attributable to members			(201)
Represented by:			
Members' other interests			
Members' capital classified as equity			(201)
			(201)

For the financial period ended 31 March 2025 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 responsibilities for complying with the requirements of the Act as applied to limited liability partnerships with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to limited liability partnerships subject to the small limited liability partnerships regime.

The members of the limited liability partnership have elected not to include a copy of the profit and loss account within the financial statements.

The financial statements were approved by the members and authorised for issue on 30 July 2025 and are signed on their behalf by:

Mr J King
Designated member

Mrs K King
Designated Member

Limited Liability Partnership registration number OC450220 (England and Wales)

THE RETIREMENT CAFE LLP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2025

1 Accounting policies

Limited liability partnership information

The Retirement Cafe LLP is a limited liability partnership incorporated in England and Wales. The registered office is 10 Falcon Drive, Christchurch, Dorset, BH23 4BA.

The limited liability partnership's principal activities are disclosed in the Members' Report.

1.1 Basis of preparation

These financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting by Limited Liability Partnerships" issued in December 2021, together with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. 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 £.

The financial statements have been prepared under the historical cost convention.

1.2 Turnover

Turnover represents the amounts recoverable for the services provided to clients, excluding value added tax, under contractual obligations which are performed gradually over time.

1.3 Members' participating interests

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.

Where there exists an asset and liability component in respect of an individual member's participation rights, they are presented on a gross basis unless the LLP has both a legally enforceable right to set off the recognised amounts, and it intends either to settle on a net basis or to settle and realise these amounts simultaneously, in which case they are presented net.

Once an unavoidable obligation has been created in favour of members through allocation of profits or other means, any undrawn profits remaining at the reporting date are shown as 'Loans and other debts due to members' to the extent they exceed debts due from a specific member.

THE RETIREMENT CAFE LLP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

2 Employees

The average number of persons (excluding members) employed by the partnership during the period was:

	2025 Number
Total	0
	<u> </u>

3 Creditors: amounts falling due within one year

	2025 £
Other creditors	300
	<u> </u>

4 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.

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.