

**HWD SITE SERVICES LLP
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

Harrisons Accountancy Services

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Caistor Road
Market Rasen
Lincolnshire
LN8 3FD

HWD Site Services LLP
Unaudited Financial Statements
For The Year Ended 31 August 2022

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HWD Site Services LLP
Balance Sheet
As at 31 August 2022

Registered number: OC392650

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	3		1,114		1,114
Tangible Assets	4		259		334
			1,373		1,448
CURRENT ASSETS					
Debtors	5	7,578		6,512	
Cash at bank and in hand		7,090		36,250	
		14,668		42,762	
Creditors: Amounts Falling Due Within One Year	6	(10,554)		(24,345)	
NET CURRENT ASSETS (LIABILITIES)			4,114		18,417
TOTAL ASSETS LESS CURRENT LIABILITIES			5,487		19,865
Creditors: Amounts Falling Due After More Than One Year	7		(8,534)		(11,428)
NET (LIABILITIES)/ASSETS ATTRIBUTABLE TO MEMBERS			(3,047)		8,437
REPRESENTED BY:					
Equity					
Members' other interests					
Other reserves		(3,047)		8,437	
			(3,047)		8,437
TOTAL MEMBERS' INTEREST					
Members' other interests			(3,047)		8,437
			(3,047)		8,437

**HWD Site Services LLP
Balance Sheet (continued)
As at 31 August 2022**

For the year ending 31 August 2022 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 LLP's 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 Daniel Rontree

Partner

19/12/2022

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

HWD Site Services LLP
Notes to the Financial Statements
For The Year Ended 31 August 2022

1. Accounting Policies

1.1. 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 2018 (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.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Intangible Fixed Assets and Amortisation - Other Intangible

Other intangible assets are It is amortised to profit and loss account over its estimated economic life of years.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. 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:

Plant & Machinery	15% reducing balance
Fixtures & Fittings	33% reducing balance

2. Average Number of Employees

Average number of employees, including members, during the year was as follows:

	2022	2021
Sales, marketing and distribution	2	2
	2	2

3. Intangible Assets

	Other £
Cost	
As at 1 September 2021	1,114
As at 31 August 2022	1,114
Net Book Value	
As at 31 August 2022	1,114
As at 1 September 2021	1,114

HWD Site Services LLP
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2022

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 September 2021	342	795	1,137
As at 31 August 2022	342	795	1,137
Depreciation			
As at 1 September 2021	147	656	803
Provided during the period	29	46	75
As at 31 August 2022	176	702	878
Net Book Value			
As at 31 August 2022	166	93	259
As at 1 September 2021	195	139	334

5. Debtors

	2022	2021
	£	£
Due within one year		
Trade debtors	5,638	585
Prepayments and accrued income	1,940	1,867
Other debtors	-	4,060
	7,578	6,512

6. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	1	1
Bank loans and overdrafts	2,895	2,867
VAT	1,494	6,554
Other creditors	-	1,715
Accruals and deferred income	6,164	13,208
	10,554	24,345

7. Creditors: Amounts Falling Due After More Than One Year

	2022	2021
	£	£
Bank loans	8,534	11,428
	8,534	11,428

8. General Information

HWD Site Services LLP is a limited liability partnership, incorporated in England & Wales, registered number OC392650 . The Registered Office is 2 Sadler Court, Lincoln, LN6 3RG.

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.