REGISTERED NUMBER: SO305631 (Scotland)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FOR

BUILYEON FARMS LLP

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FOR THE YEAR ENDED 31 MARCH 2023

GENERAL INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

DESIGNATED MEMBERS:	M S S Bowlby Ms K J S M M Bowlby A A F S Bowlby
REGISTERED OFFICE:	5 Atholl Crescent Edinburgh EH3 8EJ
REGISTERED NUMBER:	SO305631 (Scotland)
ACCOUNTANTS:	Duncan & Toplis Limited 3 Castlegate Grantham Lincolnshire NG31 6SF

STATEMENT OF FINANCIAL POSITION
31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible assets	4		17,085		17,085
CURRENT ASSETS					
Debtors	5	1,135,910		4,779,656	
Cash at bank		-		125,211	
		1,135,910		4,904,867	
CREDITORS					
Amounts falling due within one year	6	11,120		3,010	
NET CURRENT ASSETS			1,124,790		4,901,857
TOTAL ASSETS LESS CURRENT LIABILITIES and NET ASSETS ATTRIBUTABLE TO MEMBERS			1,141,875		4,918,942
LOANS AND OTHER DEBTS DUE TO MEMBERS	7		1,141,875		4,918,942
TOTAL MEMBERS' INTERESTS					
Loans and other debts due to members	7		1,141,875		4,918,942

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 2023.

The members acknowledge their responsibilities for:

(a) ensuring that the LLP keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 and

(b) 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 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 financial statements have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

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 and authorised for issue by the members of the LLP and authorised for issue on 28 December 2023 and were signed by:

Ms K J S M M Bowlby - Designated member

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. STATUTORY INFORMATION

Builyeon Farms LLP is registered in Scotland. 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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.

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

Land and Buildings - nil

3. EMPLOYEE INFORMATION

The average number of employees during the year was 3 (2022 - 3) .

4. TANGIBLE FIXED ASSETS

	Land and buildings £
COST	
At 1 April 2022	
and 31 March 2023	17,085
NET BOOK VALUE	
At 31 March 2023	17,085
At 31 March 2022	17,085

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	-	4,000,000
Other debtors	1,135,910	779,656
	1,135,910	4,779,656

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	8,000	1,500
Other creditors	3,120	1,510
	11,120	3,010

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

7. LOANS AND OTHER DEBTS DUE TO MEMBERS

	2022	2021
	£	£
Amounts owed to members in respect of profits	4,918,942	8,818,619
	4,918,942	8,818,619
Falling due within one year	4,918,942	8,818,619