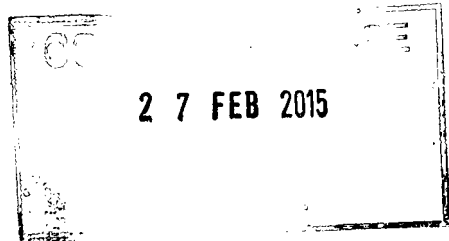


ALAN PATTERSON DESIGN LLP

UNAUDITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2014



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27/02/2015

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COMPANIES HOUSE

ALAN PATTERSON DESIGN LLP
REGISTERED NUMBER: NC001029

ABBREVIATED BALANCE SHEET
AS AT 31 MAY 2014

	Note	2014 £	£
FIXED ASSETS			
Tangible assets	2		63,093
CURRENT ASSETS			
Debtors		399,283	
Cash at bank		125,117	
		<u>524,400</u>	
CREDITORS: amounts falling due within one year		(48,517)	
		<u></u>	
NET CURRENT ASSETS			475,883
NET ASSETS ATTRIBUTABLE TO MEMBERS			<u>538,976</u>
REPRESENTED BY:			
Loans and other debts due to members within one year			
Other amounts			528,976
Members' other interests			
Members' capital classified as equity			<u>10,000</u>
			<u>538,976</u>

ALAN PATTERSON DESIGN LLP

**ABBREVIATED BALANCE SHEET (continued)
AS AT 31 MAY 2014**

	Note	2014 £
TOTAL MEMBERS' INTERESTS		
Amounts due from members (included in debtors)		(10,490)
Loans and other debts due to members		528,976
Members' other interests		10,000
		528,486

The members consider that the LLP is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006, as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 ("the Act").

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006, as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the LLP as at 31 May 2014 and of its profit or loss for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006, as applied 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 abbreviated accounts, which have been prepared in accordance with the special provisions relating to LLPs subject to the small LLPs regime within Part 15 of the Companies Act 2006, as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, were approved and authorised for issue by the members and were signed on their behalf by:


.....
Mr A Patterson
Designated member


.....
Mr S Villiers
Designated member

Date: 25-2-15

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

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2014**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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 April 2008) and the requirements of the Statement of Recommended Practice "Accounting by Limited Liability Partnerships".

1.2 Cash flow

The financial statements do not include a Cash Flow Statement because the LLP, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

In respect of on-going contracts, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of such contracts is recognised by reference to the stage of completion.

1.4 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 fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	2% per annum straight line
Plant and machinery	-	20% per annum reducing balance
Motor vehicles	-	25% per annum reducing balance
Fixtures and fittings	-	15% per annum reducing balance

1.5 Operating leases

Rentals under operating leases are charged to the Profit and Loss Account on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

1.6 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

ALAN PATTERSON DESIGN LLP

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2014

1. ACCOUNTING POLICIES (continued)

1.7 Pensions

The entity contributes to the personal pension plans of certain employees. The annual contributions payable are charged to the Profit and Loss Account as payments accrue.

2. TANGIBLE FIXED ASSETS

	£
Cost	
Additions	152,700
Disposals	(76,100)
At 31 May 2014	76,600
Depreciation	
Charge for the year	18,264
On disposals	(4,757)
At 31 May 2014	13,507
Net book value	
At 31 May 2014	63,093

3. LOANS AND OTHER DEBTS DUE TO MEMBERS

	2014
	£
Amounts due to members	528,976

Loans and other debts due to members rank equally with debts due to ordinary creditors in the event of a winding up.