

**REGISTERED NUMBER: OC300532 (England and Wales)**

**Abbreviated Unaudited Accounts for the Year Ended 31 December 2012**

**for**

**Brackman Chopra LLP**

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**Brackman Chopra LLP (Registered number: OC300532)**

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for the Year Ended 31 December 2012**

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**Brackman Chopra LLP**  
**General Information**  
**for the Year Ended 31 December 2012**

**DESIGNATED MEMBERS:** S Chopra  
A J Azarang

**REGISTERED OFFICE** 8 Hampstead Gate  
1A Frognal  
Hampstead  
London  
NW3 6AL

**REGISTERED NUMBER:** OC300532 (England and Wales)

**ACCOUNTANTS:** Brackman Chopra LLP  
Chartered Accountants  
8 Hampstead Gate  
1 A Frognal  
Hampstead  
London  
NW3 6AL

**Brackman Chopra LLP (Registered number OC300532)**

**Abbreviated Balance Sheet  
31 December 2012**

	Notes	2012 £	2011 £
<b>FIXED ASSETS</b>			
Tangible assets	2	54,512	4,872
Investments	3	<u>2</u>	<u>2</u>
		54,514	4,874
<b>CURRENT ASSETS</b>			
Debtors		248,194	220,212
Cash at bank and in hand		<u>339,916</u>	<u>287,375</u>
		588,110	507,587
<b>CREDITORS</b>			
Amounts falling due within one year		<u>210,394</u>	<u>224,487</u>
<b>NET CURRENT ASSETS</b>		<u>377,716</u>	<u>283,100</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES and NET ASSETS ATTRIBUTABLE TO MEMBERS</b>		<u><u>432,230</u></u>	<u><u>287,974</u></u>
<b>MEMBERS' OTHER INTERESTS</b>			
Other reserves		<u><u>432,230</u></u>	<u><u>287,974</u></u>
<b>TOTAL MEMBERS' INTERESTS</b>		<u><u>432,230</u></u>	<u><u>287,974</u></u>
Members' other interests			

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 December 2012

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

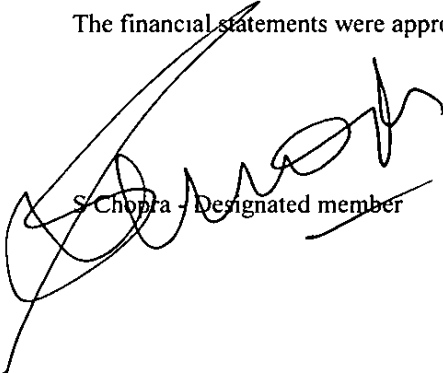
The notes form part of these abbreviated accounts

**Brackman Chopra LLP (Registered number: OC300532)**

**Abbreviated Balance Sheet - continued  
31 December 2012**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 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 small LLPs

The financial statements were approved by the members of the LLP on 30 September 2013 and were signed by



S Chopra - Designated member

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts  
for the Year Ended 31 December 2012

1 ACCOUNTING POLICIES

**Accounting convention**

The financial statements 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

**Turnover**

Turnover represents net invoiced sales of services, excluding value added tax

**Tangible fixed assets**

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

Fixtures and fittings	- 25% Straight Line
Computer equipment	- 25% Straight Line

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Capital**

The capital requirements of the partnership are determined from time to time by the members. Each member is required to subscribe a proportion of this capital. No interest is paid on capital.

**Allocation of profits and drawings**

The allocation of profits to those who were members during the financial year occurs on a periodic basis during the financial year with a final allocation being made following the finalisation of the annual financial statements. As permitted by the Limited Liability Partnership Regulations allocated profits may not necessarily represent all the profits arising in a particular financial year if the members consider it appropriate to retain profits or to allocate profits previously retained.

During the year members receive monthly drawings and, from time to time, additional profit distributions. The level and timing of the additional distributions are decided upon by the members, taking account of the partnership's cash requirements for operating and investment activities. The monthly drawings represent payments on account of current year's profits and are reclaimable from members until profits have been allocated. Any over-distribution of profits during the year is also recoverable from members.

Pending the allocation of profits and their division between members, therefore, drawings are shown in debtors as "Amounts due from members". Unallocated profits are shown in "Members other interests".

**Brackman Chopra LLP (Registered number: OC300532)**

**Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 December 2012**

**2 TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 January 2012	<b>40,391</b>
Additions	<b>72,683</b>
Disposals	<b>(40,391)</b>
	<hr/>
At 31 December 2012	<b>72,683</b>
	<hr/>
<b>DEPRECIATION</b>	
At 1 January 2012	<b>35,519</b>
Charge for year	<b>18,171</b>
Eliminated on disposal	<b>(35,519)</b>
	<hr/>
At 31 December 2012	<b>18,171</b>
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2012	<b>54,512</b>
	<hr/>
At 31 December 2011	<b>4,872</b>
	<hr/>

**3 FIXED ASSET INVESTMENTS**

	<b>Investments other than loans £</b>
<b>COST</b>	
At 1 January 2012 and 31 December 2012	<b>2</b>
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2012	<b>2</b>
	<hr/>
At 31 December 2011	<b>2</b>
	<hr/>

**BRACKMAN CHOPRA LLP**

*Chartered Accountants & Business Advisers*

8 Hampstead Gate  
1A Frognal, Hampstead  
London, NW3 6AL  
Telephone 020 7443 5611  
Fax 020 7443 5590  
Mobile 07712 674327  
Email [sunil@bcllp.co.uk](mailto:sunil@bcllp.co.uk)

Companies House  
4 Abbey Orchard Street  
Westminster  
London  
SW1P 2HT

30 September 2013  
Our ref.- SC/AJA/NN/BCLLP

**By Courier**

Dear Sirs

**Brackman Chopra LLP – Company Registration Number OC300532**

Please find enclosed the above Company's abbreviated accounts for the year ended 31 December 2012

Kindly acknowledge the safe receipt

Yours faithfully

BCLLP

**Brackman Chopra LLP**

Encl

*Brackman Chopra LLP is a limited liability partnership registered in England No OC300532*

*Registered office 8 Hampstead Gate, 1A Frognal, Hampstead, London, NW3 6AL*

*A list of the members of the LLP is displayed at the above address, together with a list of those non-members who are designated as partners*

*Registered to carry on audit work and regulated for a range of investment business activities in the UK by the  
Institute of Chartered Accountants in England & Wales*