

REGISTERED NUMBER: OC300749 (England and Wales)

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2010
FOR
A & H ASSOCIATES LLP

THURSDAY



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30/06/2011

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COMPANIES HOUSE

A & H ASSOCIATES LLP

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FOR THE YEAR ENDED 30 SEPTEMBER 2010

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A & H ASSOCIATES LLP

GENERAL INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2010

DESIGNATED MEMBERS: MRS A EYRE
M T EYRE

REGISTERED OFFICE: UNIT 10, 5TH AVENUE
BLUEBRIDGE INDUSTRIAL ESTATE
HALSTEAD
ESSEX
CO9 2SZ

REGISTERED NUMBER: OC300749 (England and Wales)

ACCOUNTANTS: FRANCIS JAMES & PARTNERS LLP
CHARTERED ACCOUNTANTS
1386 LONDON ROAD
LEIGH ON SEA
ESSEX
SS9 2UJ

A & H ASSOCIATES LLP

ABBREVIATED BALANCE SHEET
30 SEPTEMBER 2010

	Notes	2010 £	2009 £
FIXED ASSETS			
Intangible assets	2	24,500	28,000
Tangible assets	3	31,590	33,771
		<u>56,090</u>	<u>61,771</u>
CURRENT ASSETS			
Stocks		1,975	1,730
Debtors		170,081	128,659
Cash at bank and in hand		159	138
		<u>172,215</u>	<u>130,527</u>
CREDITORS			
Amounts falling due within one year	4	<u>190,572</u>	<u>172,738</u>
NET CURRENT LIABILITIES		<u>(18,357)</u>	<u>(42,211)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		37,733	19,560
CREDITORS			
Amounts falling due after more than one year	4	<u>34,605</u>	<u>13,509</u>
NET ASSETS ATTRIBUTABLE TO MEMBERS		<u>3,128</u>	<u>6,051</u>
LOANS AND OTHER DEBTS DUE TO MEMBERS		<u>3,128</u>	<u>6,051</u>
TOTAL MEMBERS' INTERESTS			
Loans and other debts due to members		3,128	6,051
Amounts due from members		<u>(41,593)</u>	<u>-</u>
		<u>(38,465)</u>	<u>6,051</u>

The LLP is entitled to exemption from audit under Section 477 of the Companies Act 2006 as modified by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 for the year ended 30 September 2010

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 modified 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 modified 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

A & H ASSOCIATES LLP

ABBREVIATED BALANCE SHEET - continued
30 SEPTEMBER 2010

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 as modified 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

22/5/11

and were signed by



MRS A EYRE - Designated member



M T EYRE - Designated member

The notes form part of these abbreviated accounts

A & H ASSOCIATES LLP

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2010

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 goods and services, excluding value added tax

Goodwill

Goodwill relates to the goodwill purchased from a former partner in 2007. This is being written off over the expected useful economic life of 10 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

Stocks

Work in progress is valued at the lower of cost and net realisable value

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

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

A & H ASSOCIATES LLP

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2010

2 INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2009 and 30 September 2010	35,000
AMORTISATION	
At 1 October 2009	7,000
Charge for year	3,500
	<u>10,500</u>
At 30 September 2010	
NET BOOK VALUE	
At 30 September 2010	<u>24,500</u>
At 30 September 2009	<u>28,000</u>

3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2009	89,954
Additions	34,750
Disposals	(54,254)
	<u>70,450</u>
At 30 September 2010	
DEPRECIATION	
At 1 October 2009	56,183
Charge for year	10,958
Eliminated on disposal	(28,281)
	<u>38,860</u>
At 30 September 2010	
NET BOOK VALUE	
At 30 September 2010	<u>31,590</u>
At 30 September 2009	<u>33,771</u>

4 CREDITORS

Creditors include an amount of £72,917 (2009 - £86,048) for which security has been given