

REGISTERED NUMBER: OC300749 (England and Wales)

**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**  
**FOR**  
**A & H ASSOCIATES LLP**

TUESDAY



\*A6FSPH0B\*

A06

26/09/2017

#340

COMPANIES HOUSE

**A & H ASSOCIATES LLP**

**CONTENTS OF THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

	<b>Page</b>
<b>General Information</b>	<b>1</b>
<b>Abbreviated Balance Sheet</b>	<b>2</b>
<b>Notes to the Abbreviated Accounts</b>	<b>4</b>

**A & H ASSOCIATES LLP**  
**GENERAL INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

<b>DESIGNATED MEMBERS:</b>	Mrs A Eyre M T Eyre
<b>REGISTERED OFFICE:</b>	1386 London Road Leigh on Sea Essex SS9 2UJ
<b>REGISTERED NUMBER:</b>	OC300749 (England and Wales)
<b>ACCOUNTANTS:</b>	Francis James & Partners LLP Chartered Accountants 1386 London Road Leigh on Sea Essex SS9 2UJ

**ABBREVIATED BALANCE SHEET**  
**30 SEPTEMBER 2016**

	Notes	2016 £	2015 £
<b>FIXED ASSETS</b>			
Intangible assets	2	3,500	7,000
Tangible assets	3	54,340	62,681
		<u>57,840</u>	<u>69,681</u>
<b>CURRENT ASSETS</b>			
Stocks		1,305	1,605
Debtors		103,381	172,004
Cash at bank and in hand		33,543	3,550
		<u>138,229</u>	<u>177,159</u>
<b>CREDITORS</b>			
Amounts falling due within one year	4	<u>183,614</u>	<u>232,873</u>
<b>NET CURRENT LIABILITIES</b>		<u>(45,385)</u>	<u>(55,714)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>12,455</u>	<u>13,967</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	4	<u>5,456</u>	<u>9,211</u>
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>		<u><u>6,999</u></u>	<u><u>4,756</u></u>
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>		<u><u>6,999</u></u>	<u><u>4,756</u></u>
<b>TOTAL MEMBERS' INTERESTS</b>		<u><u>6,999</u></u>	<u><u>4,756</u></u>
Loans and other debts due to members			

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 30 September 2016.

The members acknowledge their responsibilities for:

- 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
- 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

**ABBREVIATED BALANCE SHEET - continued**  
**30 SEPTEMBER 2016**

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 6 September 2017 and were signed by:

A handwritten signature in black ink, appearing to be 'A Eyre', with a long horizontal stroke extending to the right.

Mrs A Eyre - Designated member

**A & H ASSOCIATES LLP**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

**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 January 2015) 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.

**Pension costs and other post-retirement benefits**

The LLP operates a defined contribution pension scheme. Contributions payable to the LLP's pension scheme are charged to the profit and loss account in the period to which they relate.

**A & H ASSOCIATES LLP**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 October 2015	
and 30 September 2016	35,000
<b>AMORTISATION</b>	
At 1 October 2015	28,000
Amortisation for year	3,500
At 30 September 2016	31,500
<b>NET BOOK VALUE</b>	
At 30 September 2016	3,500
At 30 September 2015	7,000

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 October 2015	137,321
Additions	8,906
At 30 September 2016	146,227
<b>DEPRECIATION</b>	
At 1 October 2015	74,640
Charge for year	17,247
At 30 September 2016	91,887
<b>NET BOOK VALUE</b>	
At 30 September 2016	54,340
At 30 September 2015	62,681

**4. CREDITORS**

Creditors include an amount of £37,426 (2015 - £70,173) for which security has been given.