

Registered number
OC307413

A B Cases LLP
Abbreviated Accounts
31 March 2010

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A B Cases LLP
Abbreviated Balance Sheet
as at 31 March 2010

	Notes	2010 £	2009 £
Fixed assets			
Tangible assets	2	23,280	27,326
Current assets			
Stocks		13,932	14,972
Debtors		70,527	89,268
Cash at bank and in hand		-	32
		<u>84,459</u>	<u>104,272</u>
Creditors' amounts falling due within one year		(90,101)	(82,969)
Net current (liabilities)/assets		<u>(5,642)</u>	<u>21,303</u>
Net assets attributable to members		<u>17,638</u>	<u>48,629</u>
Total members' interests			
Amount due to members		17,638	48,629
Total		<u>17,638</u>	<u>48,629</u>

For the year ended 31 March 2009 the LLP was entitled to exemption under section 249A(1) of the Companies Act 1985 as applied to limited liability partnership by regulation 3 of the Limited Liability Partnerships Regulations 2001

The member acknowledge their responsibility for a) ensuring the limited liability partnership keeps accounting records that comply with Section 221, and

ib) preparing accounts which give a true and fair view of the affairs of the limited liability partnership as at the end of the financial year, and of its profit for the financial period, in accordance with the requirements of section 226, and which comply with requirements of the Companies Act relating to

The accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 (as applied to limited liability partnership by regulation 3 of the Limited Liability Partnership Regulations 2001) relating to small limited liability partnership


 Mr B Cooper
 Designated Member

Approved by the members on 29 December 2010

A B Cases LLP
Notes to the Abbreviated Accounts
for the year ended 31 March 2010

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Plant and machinery	15% straight line
Motor vehicles	25% straight line

Stocks

Stock is valued at the lower of cost and net realisable value

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding

Rentals paid under operating leases are charged to income on a straight line basis over the lease term

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme

A B Cases LLP
Notes to the Abbreviated Accounts
for the year ended 31 March 2010

2 Tangible fixed assets	£
Cost	
At 1 April 2009	71,915
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At 31 March 2010	<u>71,915</u>
Depreciation	
At 1 April 2009	44,589
Charge for the year	4,046
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At 31 March 2010	<u>48,635</u>
Net book value	
At 31 March 2010	<u>23,280</u>
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At 31 March 2009	<u>27,326</u>