

for the year ended 30 September 2006

ESHA Architects LLP

Abbreviated balance sheet as at 30 September 2006

	Notes	2006 £	2005 £
Fixed assets			
Tangible assets	2	9,012	11,539
Current assets			
Debtors		149,496	168,367
Cash at bank and in hand		177,639	111,208
		<u>327,135</u>	<u>279,575</u>
Creditors: amounts falling due within one year		<u>(163,756)</u>	<u>(172,974)</u>
Net current assets		<u>163,379</u>	<u>106,601</u>
Net assets attributable to members		<u>172,391</u>	<u>118,140</u>
Represented by:			
Loans and other debts due to members	8	22,391	18,140
Members' other interests	8	150,000	100,000
		<u>172,391</u>	<u>118,140</u>
Total members' interests			
Loans and other debts due to members		22,391	18,140
Members' other interests		150,000	100,000
		<u>172,391</u>	<u>118,140</u>

The members' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 3 to 4 form an integral part of these accounts.

ESHA Architects LLP

Abbreviated balance sheet (continued)

Members' statements required by Section 249B(4) for the year ended 30 September 2006

In approving these abbreviated accounts as members' of the LLP we hereby confirm:

(a) that for the year ended 30 September 2006 the LLP was entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001.

(b) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to accounts, so far as applicable to the LLP.

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 (as applied to limited liability partnerships by regulation 3 of the Limited Liability Partnership Regulations 2001) relating to small limited liability partnerships and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Approved by the members

P J V Smyth
Designated member
Date:

P J V Smyth
22nd. November 2006

The notes on pages 3 to 4 form an integral part of these accounts.

ESHA Architects LLP

Notes to the abbreviated financial statements for the year ended 30 September 2006

1. Accounting policies

The principal accounting policies adopted in the preparation of the accounts are set out below, and have also been consistently applied within the same accounts.

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice; Accounting by Limited Liability Partnerships published in 2006 and the Financial Reporting Standard for Smaller Entities (effective January 2005).

The effects of events relating to the year ended 30 September 2006 before the date of approval of the accounts by the board of directors, have been included in the accounts to the extent required to show a true and fair view of affairs at 30 September 2006 and of the results for the year ended on that date.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

In accordance with the principles of revenue recognition as stated in application G of FRS5, Reporting the Substance of Transactions, income is recognised as the right to consideration obtained through performance of contractual obligations.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures & fittings	-	25% straight line
Computer software	-	25% straight line

Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

ESHA Architects LLP

Notes to the abbreviated financial statements for the year ended 30 September 2006

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2. Fixed assets	Tangible fixed assets £
Cost	
At 1 October 2005	14,279
Additions	3,914
At 30 September 2006	<u>18,193</u>
Depreciation	
At 1 October 2005	2,740
Charge for year ended	<u>6,441</u>
At 30 September 2006	<u>9,181</u>
Net book values	
At 30 September 2006	<u>9,012</u>
At 30 September 2005	<u><u>11,539</u></u>