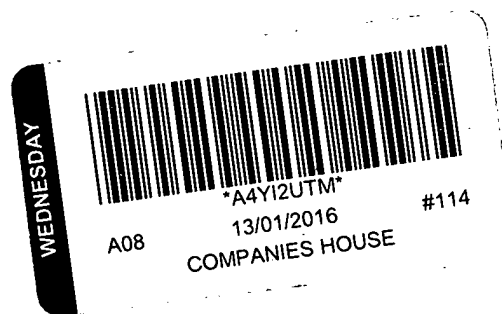


BIRDSALL & BENNETT LLP
ABBREVIATED ACCOUNTS
31 MARCH 2015



BIRDSALL & BENNETT LLP
Chartered Accountants
12A-16 North Street
Wetherby
LS22 6NN

BIRDSALL & BENNETT LLP

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2015

CONTENTS	PAGE
Abbreviated balance sheet	1
Notes to the abbreviated accounts	3

BIRDSALL & BENNETT LLP

ABBREVIATED BALANCE SHEET

31 MARCH 2015

	Note	2015	2014
		£	£
FIXED ASSETS	2		
Tangible assets		<u>22,786</u>	<u>17,163</u>
CURRENT ASSETS			
Debtors		116,971	111,201
Cash at bank and in hand		<u>83,256</u>	<u>77,291</u>
		200,227	188,492
CREDITORS: Amounts falling due within one year		<u>64,208</u>	<u>67,669</u>
NET CURRENT ASSETS		<u>136,019</u>	<u>120,823</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>158,805</u>	<u>137,986</u>
NET ASSETS ATTRIBUTABLE TO MEMBERS		<u>158,805</u>	<u>137,986</u>
REPRESENTED BY:			
Loans and other debts due to members			
Other amounts		58,805	37,986
EQUITY			
Members' other interests - members' capital		100,000	100,000

The Balance sheet continues on the following page.

The notes on pages 3 to 5 form part of these abbreviated accounts.

BIRDSALL & BENNETT LLP

ABBREVIATED BALANCE SHEET *(continued)*

31 MARCH 2015

	Note	2015 £	2014 £
		<u>158,805</u>	<u>137,986</u>
TOTAL MEMBERS' INTERESTS			
Loans and other debts due to members		58,805	37,986
Members' other interests		<u>100,000</u>	<u>100,000</u>
		<u>158,805</u>	<u>137,986</u>

For the year ended 31 March 2015 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 as applied to LLPs by Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to small LLPs.

The members acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 in regard to small LLPs.

These abbreviated accounts were approved by the members and authorised for issue on 12 January 2016, and are signed on their behalf by:


Mr E G Birdsall

Registered Number: OC309817

The notes on pages 3 to 5 form part of these abbreviated accounts.

BIRDSALL & BENNETT LLP
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of financial instruments, 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' issued in March 2010 (SORP 2010).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	- 15% reducing balance
Motor Vehicles	- 25% reducing balance

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Members' participation rights

Members' participation rights are the rights of a member against the LLP that arise under the members' agreement (for example, in respect of amounts subscribed or otherwise contributed, remuneration and profits).

Members' participation rights in the earnings or assets of the LLP are analysed between those that are, from the LLP's perspective, either a financial liability or equity, in accordance with FRS 25 (IAS 32) Financial Instruments: Disclosure and Presentation and UITF abstract 39 Members' shares in co-operative entities and similar instruments. A member's participation right results in a liability unless the right to any payment is discretionary on the part of the LLP.

BIRDSALL & BENNETT LLP
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES *(continued)*

Amounts subscribed or otherwise contributed by members, for example members' capital, are classed as equity if the LLP has an unconditional right to refuse payment to members. If the LLP does not have such an unconditional right, such amounts are classified as liabilities.

Where profits are automatically divided as they arise, so the LLP does not have an unconditional right to refuse payment, the amounts arising that are due to members are in the nature of liabilities. They are therefore treated as an expense in the Profit and Loss Account in the relevant year. To the extent that they remain unpaid at the year end, they are shown as liabilities in the Balance Sheet.

Conversely, where profits are divided only after a decision by the LLP or its representative, so that the LLP has an unconditional right to refuse payment, such profits are classed as an appropriation of equity rather than as an expense. They are therefore shown as a residual amount available for discretionary division among members in the Profit and Loss Account and are equity appropriations in the Balance Sheet.

Other amounts applied to members, for example remuneration paid under an employment contract and interest on capital balances, are treated in the same way as all other divisions of profits, as described above, according to whether the LLP has, in each case, an unconditional right to refuse payment.

All amounts due to members that are classified as liabilities are presented in the Balance Sheet within 'Loans and other debts due to members' and are charged to the Profit and Loss Account within 'Members' remuneration charged as an expense'. Amounts due to members that are classified as equity are shown in the Balance Sheet within 'Members' other interests'.

BIRDSALL & BENNETT LLP
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2015

2. FIXED ASSETS

	Tangible Assets £
COST OR VALUATION	
At 1 April 2014	48,158
Additions	15,000
Disposals	<u>(23,000)</u>
At 31 March 2015	<u>40,158</u>
DEPRECIATION	
At 1 April 2014	30,995
Charge for year	7,874
On disposals	<u>(21,497)</u>
At 31 March 2015	<u>17,372</u>
NET BOOK VALUE	
At 31 March 2015	<u>22,786</u>
At 31 March 2014	<u>17,163</u>