

**REGISTERED NUMBER: OC321283 (England and Wales)**

**Abbreviated Unaudited Accounts**  
**for the Year Ended 31 March 2009**  
**for**  
**Carling & Kent LLP**



**Carling & Kent LLP (Registered number: OC321283)**

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for the Year Ended 31 March 2009**

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**Carling & Kent LLP**  
**General Information**  
**for the Year Ended 31 March 2009**

**DESIGNATED MEMBERS:** I Carling  
Ms J E Kent

**REGISTERED OFFICE:** 11-12 Queen Square  
Bristol  
BS1 4NT

**REGISTERED NUMBER:** OC321283 (England and Wales)

**Carling & Kent LLP (Registered number: OC321283)**

**Abbreviated Balance Sheet  
31 March 2009**

	Notes	2009 £	£	2008 £	£
<b>FIXED ASSETS</b>					
Investment property	2		519,734		517,768
<b>CURRENT ASSETS</b>					
Debtors		14,444		13,083	
Cash at bank		2,718		14,326	
		<u>17,162</u>		<u>27,409</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	3	3,911		12,192	
<b>NET CURRENT ASSETS</b>			<u>13,251</u>		<u>15,217</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			532,985		532,985
<b>CREDITORS</b>					
Amounts falling due after more than one year	3		450,000		450,000
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>			<u>82,985</u>		<u>82,985</u>
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>			82,985		82,985
<b>MEMBERS' OTHER INTERESTS</b>			-		-
			<u>82,985</u>		<u>82,985</u>
<b>TOTAL MEMBERS' INTERESTS</b>					
Loans and other debts due to members			82,985		82,985
Amounts due from members			(14,444)		(9,701)
			<u>68,541</u>		<u>73,284</u>

The LLP is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001 for the year ended 31 March 2009.

The members acknowledge their responsibilities for:

- (a) ensuring that the LLP keeps accounting records which comply with Section 221 of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001 relating to financial statements, so far as applicable to the LLP.

The notes form part of these abbreviated accounts

**Carling & Kent LLP (Registered number: OC321283)**

**Abbreviated Balance Sheet - continued**  
**31 March 2009**

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001 relating to small LLPs.

The financial statements were approved by the members of the LLP on 20 November 2009 and were signed by:

.....  
I Carling - Designated member

.....  
Ms J E Kent - Designated member

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts  
for the Year Ended 31 March 2009

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 2007) and the requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships.

**Turnover**

Turnover represents net invoiced sales of services, excluding value added tax.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

Investment properties are stated at open market value. In accordance with FRSSE (effective January 2007) paragraph 6.5, (i) investment properties are revalued annually and the surplus or deficit is transferred to a revaluation reserve, and (ii) no depreciation or amortisation is provided in respect of freehold investment properties. The directors consider that this accounting policy results in the accounts giving a true and fair view. Depreciation or amortisation is only one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

During the period the property was purchased and extensive renovations were commenced. Therefore the carrying value is the costs spent to date. Following completion the members will review the carrying value.

**Rents received**

Rents received reflects the rents due to the LLP for the period including provision for rents not invoiced at the period end less rents invoiced in advance. The property was under renovation during this period and therefore no income was received.

2. INVESTMENT PROPERTY

	Total £
<b>COST</b>	
At 1 April 2008	517,768
Additions	1,966
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At 31 March 2009	519,734
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<b>NET BOOK VALUE</b>	
At 31 March 2009	519,734
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At 31 March 2008	517,768
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3. CREDITORS

Creditors include an amount of £50,000 (2008 - £50,000) for which security has been given.

They also include the following debts falling due in more than five years:

	2009 £	2008 £
Repayable otherwise than by instalments		
Bank loans more 5 yrs non-inst	450,000	450,000
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