

Limited Liability Partnership Registration No. Oc324120 (England And Wales)

BRAND OPUS LLP
ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2009

TUESDAY



L10 *LYGGLEGU* 27/10/2009 229
COMPANIES HOUSE

BRAND OPUS LLP

CONTENTS

	Page
Independent auditors' report	1
Abbreviated balance sheet	2
Notes to the abbreviated accounts	3 - 5

BRAND OPUS LLP

INDEPENDENT AUDITORS' REPORT TO BRAND OPUS LLP UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of Brand Opus LLP for the period ended 31 March 2009 prepared under section 226 of the Companies Act 1985 (as applied to limited liability partnerships by regulation 3 of the Limited Liability Partnerships Regulations 2001).

This report is made solely to the members, as a body, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the members those matters we are required to state to them in an auditor's report on abbreviated accounts and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the limited liability partnership and the members as a body, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of members and auditors

The members are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985 (as applied to limited liability partnerships by regulation 3 of the Limited Liability Partnerships Regulations 2001). It is our responsibility to form an independent opinion as to whether the limited liability partnership is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the limited liability partnership is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the limited liability partnership is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985 (as applied to limited liability partnerships by regulation 3 of the Limited Liability Partnerships Regulations 2001), and the abbreviated accounts have been properly prepared in accordance with those provisions.

Kingston Smith LLP

Kingston Smith LLP

Chartered Accountants
Statutory Auditor

6 October 2009

141 Wardour Street
London
W1F 0UT

BRAND OPUS LLP

ABBREVIATED BALANCE SHEET AS AT 31 MARCH 2009

	Notes	2009 £	£	2008 £	£
Fixed assets					
Tangible assets	2	105,078		114,356	
Current assets					
Debtors		456,402		678,219	
Cash at bank and in hand		72,281		375,007	
		528,683		1,053,226	
Creditors: amounts falling due within one year		(115,418)		(212,223)	
Net current assets		413,265		841,003	
Total assets less current liabilities		518,343		955,359	
Creditors: amounts falling due after more than one year		(7,387)		(28,396)	
NET ASSETS ATTRIBUTABLE TO MEMBERS		510,956		926,963	
REPRESENTED BY:					
Loans and other debts due to members within one year					
Other amounts	3	510,956		926,963	
		510,956		926,963	
Equity - Members' other interests:					
		510,956		926,963	
TOTAL MEMBERS' INTERESTS					
Loans and other debts due to members	3	510,956		926,963	
		510,956		926,963	

These abbreviated accounts 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 Partnerships Regulations 2001) relating to small limited liability partnerships.

Approved by the Members for issue on 9/9/2009

Mr Wegrzyn
Designated Member

BRAND OPUS LLP

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2009

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Limited Liability Partnership Statement of Recommended Practice, which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Leasehold	50% straight line
Plant and machinery	20% straight line
Computer equipment	25% straight line
Fixtures, fittings & equipment	20% straight line

1.5 Revenue recognition

Fee income represents revenue earned under a wide variety of contracts to provide professional services. Revenue is recognised as earned when, and to the extent that, the firm obtains the right to consideration in exchange for its performance under these contracts. It is measured at the fair value of the right to consideration, which represents amounts chargeable to clients, including expenses and disbursements but excluding value added tax.

Revenue is generally recognised as contract activity progresses so that for incomplete contracts it reflects the partial performance of the contractual obligations. For such contracts the amount of revenue reflects the accrual of the right to consideration by reference to the value of work performed. Revenue not billed to clients is included in debtors and payments on account in excess of the relevant amount of revenue are included in creditors.

Fee income that is contingent on events outside the control of the firm is recognised when the contingent event occurs.

BRAND OPUS LLP

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2009

2 Fixed assets

	Tangible assets £
Cost	
At 1 May 2008	141,258
Additions	28,003
	<hr/>
At 31 March 2009	169,261
	<hr/>
Depreciation	
At 1 May 2008	26,902
Charge for the period	37,281
	<hr/>
At 31 March 2009	64,183
	<hr/>
Net book value	
At 31 March 2009	105,078
	<hr/>
At 30 April 2008	114,356
	<hr/>

BRAND OPUS LLP

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2009

3 Members' interests

	Members' other interests			Loans	Total	2008
	Members' capital (classified as equity)	Other reserves	Total	and other debts due to/(from) members		
	£	£	£	£	£	£
Amount due to members				926,963		
Members' interests at 1 May 2008	-	-	-	926,963	926,963	-
Profit for the period available for discretionary division among members	-	670,716	670,716	-	670,716	1,296,869
Members' interests after profit for the period	-	670,716	670,716	926,963	1,597,679	1,296,869
Other divisions of profits	-	(670,716)	(670,716)	670,716	-	-
Drawings	-	-	-	(1,086,723)	(1,086,723)	(369,906)
Members' interests at 31 March 2009	-	-	-	510,956	510,956	926,963
Amounts due to members				510,956		
				510,956		

In the event of a winding up the amounts included in "Loans and other debts due to members" will rank equally with unsecured creditors.