

**ABACUS DECOR LLP**

**Abbreviated Accounts**

**For the year ended 5 April 2012**

**Registration number: OC 345134**



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**ABACUS DECOR LLP**  
**Abbreviated accounts for the year ended 5 April 2012**

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**ABACUS DECOR LLP**  
**Designated members and advisors**

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**Designated members**

S Brandon  
M S Bere (resigned 15 January 2012)

**Registered office**

4 Appledore Court  
Allington  
Maidstone  
Kent  
ME16 0PA

**REGISTERED NUMBER**

OC 345134

**Accountants**

Day, Smith & Hunter  
Globe House  
Eclipse Park  
Sittingbourne Road  
Maidstone  
Kent  
ME14 3EN

**ABACUS DECOR LLP**  
**Abbreviated balance sheet at 5 April 2012**

	<u>Notes</u>	<u>2012</u>	<u>2011</u>
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	2	1,000	3,059
<b>Current assets</b>			
Stock		5,500	22,152
Debtors		1,083	5,653
Cash at bank and in hand		1,311	9,757
		<u>7,894</u>	<u>37,562</u>
<b>Creditors: amounts falling due within one year</b>		<u>(7,398)</u>	<u>(37,473)</u>
<b>Net current assets</b>		496	89
<b>Net assets attributable to members</b>		<u>1,496</u>	<u>3,148</u>
<b>Represented by:</b>			
<b>Loans and other debts due to members</b>			
Members' capital classified as a liability Under FRS 25		1	1
Other amounts		1,495	3,147
		<u>1,496</u>	<u>3,148</u>
<b>Total members' interests</b>			
Loans and other debts due to members		<u>1,496</u>	<u>3,148</u>

These abbreviated accounts have been prepared in accordance with the provisions applicable to small limited liability partnerships subject to the small limited liability partnership's regime in Part 15 of the Companies Act 2006 (as applied to limited liability partnerships) and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

For the financial year ended 5 April 2012 the limited liability partnership was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied to limited liability partnerships)

The members acknowledge their responsibilities for ensuring that the limited liability partnership keeps accounting records which give a true and fair view of the state of affairs of the limited liability partnership as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 (as applied to limited liability partnerships) to accounts, so far as applicable to the limited liability partnership

Approved by the members on 21st August 2012 and signed on its behalf

  
**S. Brandon** - Designated member

**Registration Number: OC 345134**

The notes on page 3 form part of these abbreviated accounts

# **ABACUS DECOR LLP**

**Notes to the abbreviated accounts for the year ended 5 April 2012**

## **1. Accounting policies**

### **a) Basis of accounting**

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with applicable United Kingdom accounting standards including the Statement of Recommended Practice, Accounting by Limited Liability Partnerships, and the Financial Reporting Standard for Smaller Entities (effective April 2008)

### **b) Turnover**

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

### **c) Depreciation of tangible fixed assets**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its estimated useful life. The principal rates in use are

Motor vehicles	25% on reducing balance
Equipment, fixtures and fittings	33 3% on reducing balance

### **d) Taxation**

The taxation payable on partnership profits is the personal liability of the members and consequently neither taxation nor related deferred taxation are accounted for in the financial statements

## **2 Tangible fixed assets**

	<b>Total £</b>
<b>Cost</b>	
At 6 April 2011	4,850
Disposals	(2,500)
At 5 April 2012	<u>2,350</u>
<b>Depreciation:</b>	
At 6 April 2011	1,791
Provision for year	668
Released on disposal	(1,109)
At 5 April 2012	<u>1,350</u>
<b>Net Book Value:</b>	
At 5 April 2012	<u><u>1,000</u></u>
At 5 April 2011	<u><u>3,059</u></u>