

BLACK BOX DATA IMAGING SOLUTIONS LLP
ABBREVIATED ACCOUNTS
28 FEBRUARY 2011

MONDAY



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17/10/2011
COMPANIES HOUSE

HENRY REEVES & CO
Chartered Certified Accountants
11 Albion Place
Maidstone
Kent
ME14 5DY

BLACK BOX DATA IMAGING SOLUTIONS LLP

ABBREVIATED ACCOUNTS

PERIOD ENDED 28 FEBRUARY 2011

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BLACK BOX DATA IMAGING SOLUTIONS LLP

ACCOUNTANTS' REPORT TO THE MEMBERS OF BLACK BOX DATA IMAGING SOLUTIONS LLP

PERIOD ENDED 28 FEBRUARY 2011

As described on the balance sheet, the members of the LLP are responsible for the preparation of the abbreviated accounts for the period ended 28 February 2011, set out on pages 2 to 5

You consider that the LLP is exempt from an audit under the Limited Liability Partnerships Regulations 2008

In accordance with your instructions we have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us

11 Albion Place
Maidstone
Kent
ME14 5DY

14/10/11



HENRY REEVES & CO
Chartered Certified Accountants

BLACK BOX DATA IMAGING SOLUTIONS LLP

ABBREVIATED BALANCE SHEET

28 FEBRUARY 2011

	Note	£	2011
	2		£
FIXED ASSETS			
Tangible assets			67,716
CURRENT ASSETS			
Stocks		11,724	
Cash at bank and in hand		190,529	
		202,253	
CREDITORS: Amounts falling due within one year		113,109	
NET CURRENT ASSETS			89,144
TOTAL ASSETS LESS CURRENT LIABILITIES			156,860
CREDITORS: Amounts falling due after more than one year			31,562
NET ASSETS ATTRIBUTABLE TO MEMBERS			125,298
REPRESENTED BY:			
Loans and other debts due to members			
Other amounts	3		125,298

The Balance sheet continues on the following page
The notes on pages 4 to 5 form part of these abbreviated accounts

BLACK BOX DATA IMAGING SOLUTIONS LLP

ABBREVIATED BALANCE SHEET *(continued)*

28 FEBRUARY 2011

	Note	2011 £
TOTAL MEMBERS' INTERESTS		
Loans and other debts due to members	3	<u>125,298</u>

The members are satisfied that the LLP is entitled to exemption from the provisions of the Companies Act 2006 as modified by the Limited Liability Partnerships Regulations 2008 (the Act) relating to the audit of the financial statements for the period by virtue of section 477

The members acknowledge their responsibilities for

- (i) ensuring that the LLP keeps adequate accounting records which comply with section 386 of the Companies Act 2006 as modified by the Limited Liability Partnerships Regulations 2008, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the LLP as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act 2006 as modified by the Limited Liability Partnerships Regulations 2008 relating to financial statements, so far as applicable to the LLP

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 as modified by the Limited Liability Partnerships Regulations 2008 relating to small LLPs

These abbreviated accounts were approved by the members and authorised for issue on 14/10/11, and are signed on their behalf by



P SYERS

Registered Number OC349857

The notes on pages 4 to 5 form part of these abbreviated accounts

BLACK BOX DATA IMAGING SOLUTIONS LLP

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD ENDED 28 FEBRUARY 2011

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 2006 (SORP 2006)

Turnover

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

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	- 25% reducing balance
Motor Vehicles	- 25% reducing balance

Work in progress

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

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.

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 period end, they are shown as liabilities in the Balance Sheet.

BLACK BOX DATA IMAGING SOLUTIONS LLP

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD ENDED 28 FEBRUARY 2011

1. ACCOUNTING POLICIES *(continued)*

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'.

2. FIXED ASSETS

	Tangible Assets £
COST OR VALUATION	
Additions	82,874
At 28 February 2011	<u>82,874</u>
DEPRECIATION	
Charge for period	15,158
At 28 February 2011	<u>15,158</u>
NET BOOK VALUE	
At 28 February 2011	<u>67,716</u>
At 28 February 2010	<u>—</u>

3. LOANS AND OTHER DEBTS DUE TO MEMBERS

	2011 £
Loans from members	93,142
Amounts owed to members in respect of profits	32,156
	<u>125,298</u>