

REGISTERED NUMBER OC355951

REGISTRAR OF COMPANIES

ALPHABET DEVELOPMENTS LLP
UNAUDITED ABBREVIATED ACCOUNTS
31 MARCH 2016



MOORE GREEN
Chartered Accountants
22 Friars Street
Sudbury
Suffolk
CO10 2AA

ALPHABET DEVELOPMENTS LLP

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2016

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ALPHABET DEVELOPMENTS LLP

CHARTERED ACCOUNTANTS' REPORT TO THE MEMBERS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF ALPHABET DEVELOPMENTS LLP

YEAR ENDED 31 MARCH 2016


In order to assist you to fulfil your duties under the Companies Act 2006 as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, we have prepared for your approval the abbreviated accounts of Alphabet Developments LLP for the year ended 31 March 2016 which comprise the Balance Sheet and the related notes from the LLP's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/regulations.

This report is made solely to the members of Alphabet Developments LLP, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Alphabet Developments LLP and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 02/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Alphabet Developments LLP and its members, as a body, for our work or for this report.

It is your duty to ensure that Alphabet Developments LLP has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and loss of Alphabet Developments LLP. You consider that Alphabet Developments LLP is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the abbreviated accounts of Alphabet Developments LLP. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abbreviated accounts.



22 Friars Street
Sudbury
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CO10 2AA

14/12/16

MOORE GREEN
Chartered Accountants

ALPHABET DEVELOPMENTS LLP

ABBREVIATED BALANCE SHEET

31 MARCH 2016

	Note	2016 £	2015 £
CURRENT ASSETS			
Stocks		269,074	269,074
Debtors		1,935	1,738
Cash at bank and in hand		2,003	356
		<u>273,012</u>	<u>271,168</u>
CREDITORS: Amounts falling due within one year		<u>8,053</u>	<u>5,491</u>
NET CURRENT ASSETS		<u>264,959</u>	<u>265,677</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>264,959</u>	<u>265,677</u>
NET ASSETS ATTRIBUTABLE TO MEMBERS		<u>264,959</u>	<u>265,677</u>

REPRESENTED BY:

Loans and other debts due to members			
Other amounts	3	<u>264,959</u>	<u>265,677</u>
TOTAL MEMBERS' INTERESTS			
Loans and other debts due to members	3	<u>264,959</u>	<u>265,677</u>

For the year ended 31 March 2016 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 12/12/16, and are signed on their behalf by:

Mr P. J. Hollis
on behalf of
Rosegrade Limited



Mr A. Fuller



Registered Number: OC355951

The notes on pages 3 to 4 form part of these abbreviated accounts.

ALPHABET DEVELOPMENTS LLP
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable UK accounting standards and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of the Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in July 2014 (SORP 2014).

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 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'.

ALPHABET DEVELOPMENTS LLP
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2016

2. GOING CONCERN

The accounts of the partnership member Rosegrade Limited have been prepared on a going concern basis that is only possible with the continued financial support of its Director R.T. Sadik and his associated related interests.

R.T. Sadik has confirmed his continued support of Rosegrade Limited and therefore these accounts have also been prepared on a going concern basis.

3. LOANS AND OTHER DEBTS DUE TO MEMBERS

	2016	2015
	£	£
Amounts owed to members in respect of profits	<u>264,959</u>	<u>265,677</u>