

Registered number  
OC358785

A & R PARTNERS LLP

Abbreviated Accounts

31 March 2014

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COMPANIES HOUSE

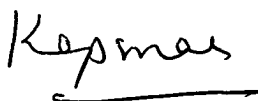
## **A & R PARTNERS LLP**

### **Report to the members on the preparation of the unaudited abbreviated accounts of A & R PARTNERS LLP for the year ended 31 March 2014**

In order to assist you to fulfil your duties under the Companies Act 2006 (as applied by the LLP regulations), we have prepared for your approval the abbreviated accounts of A & R PARTNERS LLP for the year ended 31 March 2014 which comprise the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

A handwritten signature in black ink, appearing to read 'KAPMAN', with a horizontal line underneath.

KAPMAN  
Chartered Certified Accountants  
61 Culver Grove  
Stanmore  
Middlesex  
HA7 2NJ

25 November 2014

**A & R PARTNERS LLP**  
**Registered number: OC358785**  
**Abbreviated Balance Sheet**  
**as at 31 March 2014**

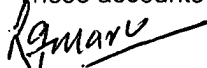
|  | <b>Notes</b> | <b>2014</b><br><b>£</b> | <b>2013</b><br><b>£</b> |
|--|--------------|-------------------------|-------------------------|
| <b>Fixed assets</b>  |              |                         |                         |
| Tangible assets  | 2            | 86                      | 323                     |
| <b>Current assets</b>  |              |                         |                         |
| Stocks   |              | 733,187                 | 640,000                 |
| Debtors  |              | 28,500                  | -                       |
| Cash at bank and in hand                                       |              | 42,764                  | 26,054                  |
|  |              | <u>804,451</u>          | <u>666,054</u>          |
| <b>Creditors: amounts falling due within one year</b>          |              | (100,736)               | (47,461)                |
| <b>Net current assets</b>                                      |              | <u>703,715</u>          | <u>618,593</u>          |
| <b>Total assets less current liabilities</b>                   |              | 703,801                 | 618,916                 |
| <b>Creditors: amounts falling due after more than one year</b> |              | (217,235)               | (250,009)               |
| <b>Net assets attributable to members</b>                      |              | <u>486,566</u>          | <u>368,907</u>          |
| <b>Represented by:</b>   |              |                         |                         |
| <b>Loans and other debts due to members</b>                    |              | <u>387,860</u>          | <u>351,750</u>          |
| <b>Members' other interests</b>                                |              |                         |                         |
| Other reserves   |              | 98,706                  | 17,157                  |
|  |              | <u>486,566</u>          | <u>368,907</u>          |

For the year ended 31 March 2014 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006, as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008.

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

These accounts were approved by the members on 25 November 2014 and signed on their behalf by:



Mr R Maru  
Designated member

**A & R PARTNERS LLP**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 March 2014**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Statement of Recommended Practice (SORP), "Accounting by Limited Liability Partnerships".

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery 33.33% straight line

***Stocks***

Stock is valued at the lower of cost and net realisable value.

**2 Tangible fixed assets**

**Cost**

|                  |            |
|------------------|------------|
| At 1 April 2013  | 710        |
| At 31 March 2014 | <u>710</u> |

**Depreciation**

|                     |            |
|---------------------|------------|
| At 1 April 2013     | 387        |
| Charge for the year | <u>237</u> |
| At 31 March 2014    | <u>624</u> |

**Net book value**

|                  |            |
|------------------|------------|
| At 31 March 2014 | <u>86</u>  |
| At 31 March 2013 | <u>323</u> |

**3 Loans**

|                    | 2014<br>£      | 2013<br>£      |
|--------------------|----------------|----------------|
| Creditors include: |                |                |
| Secured bank loans | <u>262,055</u> | <u>294,829</u> |