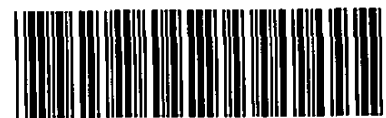


REGISTERED NUMBER OC360928

C.A. COTTON LLP
ABBREVIATED ACCOUNTS
31 JANUARY 2012

TUESDAY



LD2 *L1KNC1DD* #127
30/10/2012
COMPANIES HOUSE

GILDERSON & CO
Chartered Accountants & Statutory Auditor
1 The Stables
Manor Business Park
East Drayton
Retford
Notts
DN22 0LG

C.A. COTTON LLP

ABBREVIATED ACCOUNTS

PERIOD FROM 17 JANUARY 2011 TO 31 JANUARY 2012

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C.A. COTTON LLP
INDEPENDENT AUDITOR'S REPORT TO THE LLP
UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts, together with the financial statements of C A Cotton LLP for the period from 17 January 2011 to 31 January 2012 prepared under Section 396 of the Companies Act 2006 as modified by the Limited Liability Partnerships Regulations 2008

This report is made solely to the LLP, in accordance with Section 449 of the Companies Act 2006 as modified by the Limited Liability Partnerships Regulations 2008. Our work has been undertaken so that we might state to the LLP those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the LLP for our work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF MEMBERS AND AUDITOR

The members are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006 as modified by the Limited Liability Partnerships Regulations 2008. It is our responsibility to form an independent opinion as to whether the LLP is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

BASIS OF OPINION

We conducted our work in accordance with Bulletin 2008/4 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 LLP is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

OPINION

In our opinion the LLP is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, as modified by the Limited Liability Partnerships Regulations 2008, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



JANE GILDERSON (Senior Statutory Auditor)
For and on behalf of
GILDERSON & CO
Chartered Accountants
& Statutory Auditor

1 The Stables
Manor Business Park
East Drayton
Retford
Notts
DN22 0LG

12 October 2012

C.A. COTTON LLP
ABBREVIATED BALANCE SHEET
31 JANUARY 2012

	Note	£	31 Jan 12 £
CURRENT ASSETS			
Cash at bank and in hand		752,520	
CREDITORS: Amounts falling due within one year		<u>600</u>	
NET CURRENT ASSETS			<u>751,920</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>751,920</u>
NET ASSETS ATTRIBUTABLE TO MEMBERS			<u>751,920</u>
 REPRESENTED BY:			
Loans and other debts due to members			
Other amounts	2		<u>751,920</u>
 TOTAL MEMBERS' INTERESTS			
Loans and other debts due to members	2		<u>751,920</u>

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 12 October 2012, and are signed on their behalf by

Mr Esen Ulu Nurdin



Designated Member

Registered Number OC360928

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

C.A. COTTON LLP

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 17 JANUARY 2011 TO 31 JANUARY 2012

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

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

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

C.A. COTTON LLP

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 17 JANUARY 2011 TO 31 JANUARY 2012

1. ACCOUNTING POLICIES *(continued)*

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. LOANS AND OTHER DEBTS DUE TO MEMBERS

	31 Jan 12
	£
Amounts owed to members in respect of profits	<u>751,920</u>