

Registered number
OC396382
AMENDED

LEORA LLP

Amended Abbreviated Accounts

30 November 2015



LEORA LLP**Registered number: OC396382****Abbreviated Balance Sheet****as at 30 November 2015**

	Notes	2015 £
Current assets		
Cash at bank and in hand		263,842
Creditors: amounts falling due within one year		(2,212)
Net current assets		<u>261,630</u>
Total assets less current liabilities		261,630
Net assets attributable to members		<u>261,630</u>
Represented by:		
Members' other interests		
Members' capital classified as equity		100
Other reserves		<u>261,530</u>
		<u>261,630</u>
		 <u>261,630</u>

For the period ended 30 November 2015 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 14 December 2016 and signed on their behalf by:



Mr. S. Valuta on behalf of PORAMTO GROUP INC.
Designated member

LEORA LLP
Notes to the Abbreviated Accounts
for the period ended 30 November 2015

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	20% straight line
Motor vehicles	25% straight line

Stocks

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

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.