

Abbreviated Unaudited Accounts
for the Year Ended 30 April 2014
for
A & A Cafes (Scotland) LLP

THURSDAY



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29/01/2015
COMPANIES HOUSE

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for the Year Ended 30 April 2014**

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A & A Cafes (Scotland) LLP

**General Information
for the Year Ended 30 April 2014**

DESIGNATED MEMBERS: A A Ovenstone
Mrs A E Ovenstone

REGISTERED OFFICE: 4 Atholl Crescent
Perth
Perthshire
PH1 5NG

REGISTERED NUMBER: SO302796 (Scotland)

ACCOUNTANTS: Campbell Dallas LLP
Chartered Accountants
4 Atholl Crescent
Perth
Perthshire
PH1 5NG

Abbreviated Balance Sheet

30 April 2014

		2014	2013
	Notes	£	£
FIXED ASSETS			
Tangible assets	2	29,762	28,984
CURRENT ASSETS			
Stocks		5,000	5,000
Debtors		132,540	63,249
Cash at bank		1,982	8,350
		<u>139,522</u>	<u>76,599</u>
CREDITORS			
Amounts falling due within one year		<u>162,516</u>	<u>98,899</u>
NET CURRENT LIABILITIES		<u>(22,994)</u>	<u>(22,300)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		6,768	6,684
CREDITORS			
Amounts falling due after more than one year		<u>6,768</u>	<u>6,684</u>
NET LIABILITIES ATTRIBUTABLE TO MEMBERS		<u>-</u>	<u>-</u>
LOANS AND OTHER DEBTS DUE TO MEMBERS		<u>-</u>	<u>-</u>
TOTAL MEMBERS' INTERESTS			
Amounts due from members		<u>(130,037)</u>	<u>(60,626)</u>

The LLP is entitled to exemption from audit under Section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 for the year ended 30 April 2014.

The members acknowledge their responsibilities for:

- ensuring that the LLP keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 and
- preparing financial statements which give a true and fair view of the state of affairs of the LLP as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to financial statements, so far as applicable to the LLP.

The notes form part of these abbreviated accounts

Abbreviated Balance Sheet - continued
30 April 2014

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to small LLPs.

The financial statements were approved by the members of the LLP on 28 January 2015 and were signed by:



A A Ovenstone - Designated member

Notes to the Abbreviated Accounts
for the Year Ended 30 April 2014

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention 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.

Turnover

Turnover represents net value of goods and services provided, excluding value added tax. Turnover is recognised at point of sale.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 20% on cost
Office equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2013	51,539
Additions	13,778
Disposals	(12,995)
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At 30 April 2014	52,322
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DEPRECIATION	
At 1 May 2013	22,555
Charge for year	7,802
Eliminated on disposal	(7,797)
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At 30 April 2014	22,560
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NET BOOK VALUE	
At 30 April 2014	29,762
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At 30 April 2013	28,984
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