

REGISTERED NUMBER: OC344730 (England and Wales)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2016

FOR

J & J MANSER LLP



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FOR THE YEAR ENDED 30 APRIL 2016**

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**GENERAL INFORMATION
FOR THE YEAR ENDED 30 APRIL 2016**

DESIGNATED MEMBERS:

J Manser
Mrs J Manser

REGISTERED OFFICE:

542 London Road
Isleworth
Middlesex
TW7 4EP

REGISTERED NUMBER:

OC344730 (England and Wales)

ACCOUNTANTS:

Anthonisz Neville LLP
1st Floor
105-111 Euston Street
London
London
NW1 2EW

**ABBREVIATED BALANCE SHEET
30 APRIL 2016**

	Notes	30/4/16 £	£	30/4/15 £	£
FIXED ASSETS					
Tangible assets	2		625		1,546
Investments	3		370,000		370,000
			<u>370,625</u>		<u>371,546</u>
CURRENT ASSETS					
Debtors		16,952		-	
Cash at bank		17,700		19,993	
		<u>34,652</u>		19,993	
CREDITORS					
Amounts falling due within one year		82,203		81,962	
NET CURRENT LIABILITIES			<u>(47,551)</u>		<u>(61,969)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			323,074		309,577
CREDITORS					
Amounts falling due after more than one year	4		39,635		48,257
NET ASSETS ATTRIBUTABLE TO MEMBERS			<u>283,439</u>		<u>261,320</u>

The notes form part of these abbreviated accounts

ABBREVIATED BALANCE SHEET - continued
30 APRIL 2016

Notes	30/4/16	30/4/15
£	£	£
LOANS AND OTHER DEBTS DUE TO MEMBERS	263,439	241,320
MEMBERS' OTHER INTERESTS		
Revaluation reserve	<u>20,000</u>	<u>20,000</u>
	<u>283,439</u>	<u>261,320</u>
TOTAL MEMBERS' INTERESTS		
Loans and other debts due to members	<u>263,439</u>	<u>241,320</u>
Members' other interests	<u>20,000</u>	<u>20,000</u>
	<u>283,439</u>	<u>261,320</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 2016.

The members acknowledge their responsibilities for:

- (a) 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
- (b) 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 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 20 January 2017 and were signed by:



J Manser - Designated member

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2016**

1. ACCOUNTING POLICIES**Accounting convention**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets 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.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the LLP qualifies as a small LLP.

Turnover

Turnover represents amounts receivable for rent and other services, recognised when the LLP obtains the right to consideration.

Tangible fixed assets

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

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Investment properties

Investment properties are revalued annually at their open market value in accordance with FRSEE (effective April 2008). The surplus or deficit on revaluation is transferred to a revaluation reserve except where the deficit reduces the property below its historical cost, in which case it is taken to the profit and loss account.

No depreciation is provided on investment properties which is a departure from the requirements of the Companies Act 2006. In the opinion of the directors these properties are held primarily for their investment potential and so their current value is of more significance than any measure of consumption and to depreciate them would not give a true and fair view. The provisions of the FRSEE (effective April 2008) in respect of investment properties have therefore been adopted in order to give a true and fair view. If this departure from the Act had not been made, the profit for the year would have been reduced by depreciation.

However, the amount of depreciation cannot reasonably be quantified and the amount which might otherwise have been shown cannot be separately identified or quantified.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2015	7,684
Disposals	(3,000)
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At 30 April 2016	4,684
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DEPRECIATION	
At 1 May 2015	6,138
Charge for year	387
Eliminated on disposal	(2,466)
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At 30 April 2016	4,059
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NET BOOK VALUE	
At 30 April 2016	625
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At 30 April 2015	1,546
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**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 APRIL 2016**

3. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST OR VALUATION	
At 1 May 2015	
and 30 April 2016	<u>370,000</u>
NET BOOK VALUE	
At 30 April 2016	<u>370,000</u>
At 30 April 2015	<u>370,000</u>

4. CREDITORS

Creditors include the following debts falling due in more than five years:

	30/4/16 £	30/4/15 £
Repayable by instalments	<u>39,635</u>	<u>48,257</u>