

Registration number: OC359126

# Infosys Accounting LLP

Unaudited Abbreviated Accounts  
for the Year Ended 31 March 2016

Sterlings Ltd  
Chartered Accountants  
Lawford House  
Albert Place  
London  
N3 1QA



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**Infosys Accounting LLP (Registration number: OC359126)**

**Abbreviated Balance Sheet as at 31 March 2016**

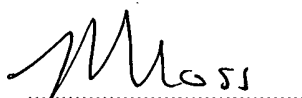
	2016	2015
	£	£
<b>Current assets</b>		
Cash at bank and in hand	<u>2</u>	<u>2</u>
<b>Net assets</b>	<u><u>2</u></u>	<u><u>2</u></u>
<b>Represented by:</b>		
<b>Equity: Members' other interests</b>		
Members' capital	<u><u>2</u></u>	<u><u>2</u></u>

For the financial year ended 31 March 2016, the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships Regulations 2008.

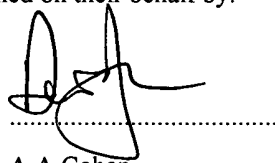
The members acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the members on 17 November 2016 and signed on their behalf by:



G J Moss  
Designated Member



A A Cohen  
Designated Member

The notes on page 2 form an integral part of these financial statements.

## **Infosys Accounting LLP**

### **Notes to the abbreviated accounts for the Year Ended 31 March 2016**

#### **1 Accounting policies**

##### **Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and in accordance with the requirements of the Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in March 2010 (SORP 2010).

##### **Members' remuneration**

Remuneration is paid to certain members under a contract of employment and is included as an expense in the profit and loss account after arriving at 'profit for the financial year before members' remuneration and profit shares'.

In addition, the LLP agreement provides that fixed amounts, determined for each member each year, be paid to members, irrespective of the profits of the LLP. These amounts are also included within members' remuneration charged to the profit and loss account.

A member's share of the profit or loss for the year is accounted for as an allocation of profits. Unallocated profits and losses are included within 'other reserves'.

##### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the LLP after deducting all of its liabilities.