

Registered number  
OC364320

## TERMINAL HANDLING CHARGES INVEST LLP

Abbreviated Accounts

31 May 2012



**TERMINAL HANDLING CHARGES INVEST LLP**

Registered number OC364320

**Abbreviated Balance Sheet**

as at 31 May 2012

	Notes	2012 £
<b>Current assets</b>		
Cash at bank and in hand		37,410
<b>Creditors amounts falling due within one year</b>		(37,428)
<b>Net current liabilities</b>		<u>(18)</u>
<b>Total assets less current liabilities</b>		(18)

<b>Net liabilities attributable to members</b>	<u>(18)</u>
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**Represented by****Members' other interests**

Members' capital classified as equity

Other reserves

100

(118)(18)(18)

For the period ended 31 May 2012 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 5 February 2013 and signed on their behalf by

**EUROPEAN PRIME CORPORATION**

Designated member



**TERMINAL HANDLING CHARGES INVEST LLP**  
**Notes to the Abbreviated Accounts**  
**for the period ended 31 May 2012**

**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.