

Registration number OC367481

Coherent Light Consulting LLP

Unaudited Abbreviated Accounts
for the Year Ended 31 August 2013

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COMPANIES HOUSE

Harries Watkins & Jones Ltd
Chartered Accountants
1a Charnwood Park
Bridgend
CF31 3PL

Coherent Light Consulting LLP

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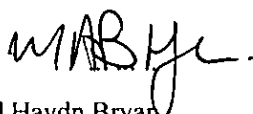
Abbreviated Balance Sheet as at 31 August 2013

		31 August 2013		31 August 2012	
	Note	£	£	£	£
Fixed assets					
Tangible assets	2		64		97
Current assets					
Cash at bank and in hand		7,127		7,324	
Creditors' Amounts falling due within one year		<u>(480)</u>		<u>(480)</u>	
Net current assets			<u>6,647</u>		<u>6,844</u>
Net assets			<u>6,711</u>		<u>6,941</u>
Represented by					
Loans and other debts due to members	3		4,789		5,716
Equity' Members' other interests					
Members' capital			<u>1,922</u>		<u>1,225</u>
			<u>6,711</u>		<u>6,941</u>

For the financial year ended 31 August 2013, 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



Mr Michael Haydn Bryan
Designated Member

Coherent Light Consulting LLP

Notes to the abbreviated accounts for the Year Ended 31 August 2013

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 April 2008), and in accordance with the requirements of the Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in March 2010 (SORP 2010)

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Fixtures and fittings	25% straight line basis
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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

Coherent Light Consulting LLP

Notes to the abbreviated accounts for the Year Ended 31 August 2013

continued

2 Fixed assets

	Tangible assets £
Cost or Valuation	
As at 1 September 2012 and 31 August 2013	<u>130</u>
Depreciation	
As at 1 September 2012	33
Charge for the year	<u>33</u>
As at 31 August 2013	<u>66</u>
Net book value	
As at 31 August 2013	<u>64</u>
As at 31 August 2012	<u>97</u>

3 Loans and other debts due to members

	31 August 2013 £	31 August 2012 £
Amounts owed to members in respect of profits	<u>4,789</u>	<u>5,716</u>

Loans and other debts due to members are unsecured and would rank *pari passu* with other unsecured creditors in the event of a winding up