LIPTON ROGERS DEVELOPMENTS LLP ABBREVIATED ACCOUNTS FOR THE PERIOD FROM 9 JANUARY 2013 TO 31 MARCH 2014

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LIPTON ROGERS DEVELOPMENTS LLP

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LIPTON ROGERS DEVELOPMENTS LLP ABBREVIATED BALANCE SHEET AS AT 31 MARCH 2014

	Note	31 March 2014 £
Current assets		
Debtors		9,558
Cash at bank and in hand		73,346
		82,904
Creditors: Amounts falling due within one year		(19,800)
Net assets		63,104
Represented by:		
Loans and other debts due to members	2	199,600
Equity: Members' other interests		
Other reserves		(136,496)
		63,104

For the financial period ended 31 March 2014, 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.

Rupert Clarke

Designated Member

(Limited Liability Partnership Registration No. OC381492)

LIPTON ROGERS DEVELOPMENTS LLP NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2014

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).

Members' remuneration

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'.

2 Loans and other debts due to members

31 March 2014 £

Loans from members

199,600

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.