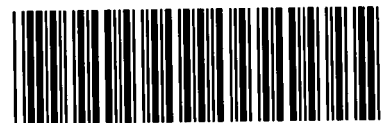


S & B TRANSLATIONS LLP
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
31 MAY 2016

WEDNESDAY



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COMPANIES HOUSE

S & B TRANSLATIONS LLP
ABBREVIATED ACCOUNTS
YEAR ENDED 31 MAY 2016

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S & B TRANSLATIONS LLP
ABBREVIATED BALANCE SHEET
31 MAY 2016


	Note	2016 £	£	2015 £
CURRENT ASSETS				
Debtors		459		889
Cash at bank and in hand		3,990		3,161
		<u>4,449</u>		<u>4,050</u>
CREDITORS: Amounts falling due within one year		<u>4,440</u>		<u>4,050</u>
NET CURRENT ASSETS			<u>9</u>	<u>-</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>9</u>	<u>-</u>
NET ASSETS ATTRIBUTABLE TO MEMBERS			<u>9</u>	<u>-</u>
REPRESENTED BY:				
Loans and other debts due to members				
Other amounts	2		<u>9</u>	<u>-</u>
TOTAL MEMBERS' INTERESTS				
Loans and other debts due to members	2		<u>9</u>	<u>-</u>
Amounts due from members			<u>-</u>	<u>(528)</u>
			<u>9</u>	<u>(528)</u>

For the year ended 31 May 2016 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 as applied to LLPs by Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to small LLPs.

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

These abbreviated accounts have been prepared in accordance with the special provisions as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 in regard to small LLPs.

These abbreviated accounts were approved by the members and authorised for issue on 23-2-17, and are signed on their behalf by:


SILLS & BETTERIDGE LLP
 Designated Member

MARTYN JAMES HALL on behalf of
 Martyn J Hall Ltd - a member of
 Sils & Betteridge LLP

Registered Number: OC393619

The notes on pages 2 to 3 form part of these abbreviated accounts.

S & B TRANSLATIONS LLP
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MAY 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable UK accounting standards 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' issued in July 2014 (SORP 2014).

Going Concern

The LLP has reported a loss in the previous period. The LLP has been able to meet its liabilities as they fall due and the members expect the LLP to continue to be profitable going forward. The members therefore consider that the use of the going concern basis remains appropriate in the preparation of these accounts.

Turnover

The turnover shown in the profit and loss account represents the value of all work done during the period, exclusive of Value Added Tax. Turnover is recognised at the point at which the LLP has fulfilled its contractual obligations and the risks and rewards attaching to the sale have been transferred to the customer.

Members' participation rights

Members' participation rights are the rights of a member against the LLP that arise under the members' agreement (for example, in respect of amounts subscribed or otherwise contributed, remuneration and profits).

Members' participation rights in the earnings or assets of the LLP are analysed between those that are, from the LLP's perspective, either a financial liability or equity, in accordance with FRS 25 (IAS 32) Financial Instruments: Disclosure and Presentation and UITF abstract 39 Members' shares in co-operative entities and similar instruments. A member's participation right results in a liability unless the right to any payment is discretionary on the part of the LLP.

Amounts subscribed or otherwise contributed by members, for example members' capital, are classed as equity if the LLP has an unconditional right to refuse payment to members. If the LLP does not have such an unconditional right, such amounts are classified as liabilities.

Where profits are automatically divided as they arise, so the LLP does not have an unconditional right to refuse payment, the amounts arising that are due to members are in the nature of liabilities. They are therefore treated as an expense in the Profit and Loss Account in the relevant year. To the extent that they remain unpaid at the year end, they are shown as liabilities in the Balance Sheet.

Conversely, where profits are divided only after a decision by the LLP or its representative, so that the LLP has an unconditional right to refuse payment, such profits are classed as an appropriation of equity rather than as an expense. They are therefore shown as a residual amount available for discretionary division among members in the Profit and Loss Account and are equity appropriations in the Balance Sheet.

S & B TRANSLATIONS LLP
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MAY 2016

1. ACCOUNTING POLICIES *(continued)*

Other amounts applied to members, for example remuneration paid under an employment contract and interest on capital balances, are treated in the same way as all other divisions of profits, as described above, according to whether the LLP has, in each case, an unconditional right to refuse payment.

All amounts due to members that are classified as liabilities are presented in the Balance Sheet within 'Loans and other debts due to members' and are charged to the Profit and Loss Account within 'Members' remuneration charged as an expense'. Amounts due to members that are classified as equity are shown in the Balance Sheet within 'Members' other interests'.

2. LOANS AND OTHER DEBTS DUE TO MEMBERS

	2016	2015
	£	£
Amounts owed to members in respect of profits	<u>9</u>	<u>—</u>