

Registration number: OC395485

A Wood and Co LLP

Unaudited Abbreviated Accounts

for the Period from 23 September 2014 to 31 March 2015

FRIDAY



A4J3EYUA

A20

30/10/2015

#125

COMPANIES HOUSE

A Wood and Co LLP
Chartered Accountants
18 - 20 Moorland Road
Burslem
Stoke on Trent
Staffs
ST6 1DW

A Wood and Co LLP

Contents

Abbreviated balance sheet	1
Notes to the abbreviated accounts	2

A Wood and Co LLP (Registration number: OC395485)

Abbreviated Balance Sheet as at 31 March 2015

	31 March 2015
	£
Current assets	
Debtors	<u>2</u>
Net assets	<u><u>2</u></u>

Represented by:

Equity: Members' other interests

Members' capital	<u><u>2</u></u>
------------------	-----------------

For the financial period ended 31 March 2015, 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 2 October 2015 and signed on their behalf by:


.....

AC Riley
Designated Member

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

A Wood and Co LLP

Notes to the abbreviated accounts for the Period Ended 31 March 2015

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

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'.

Start-up costs

Start-up costs are accounted for on a basis consistent with similar costs incurred as part of the LLP's ongoing business.

Where there are no similar ongoing costs, start up costs which satisfy the criteria under relevant accounting standards to be recognised as assets are included in the balance sheet. All other costs are written off as incurred.

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.