Registration number: SO302626

Inverness Primary Care LLP

Unaudited Abbreviated Accounts

for the Year Ended 30 November 2014

A9 Accountancy Limited Chartered Accountants Elm House Cradlehall Business Park Inverness United Kingdom IV2 5GH



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Inverness Primary Care LLP (Registration number: SO302626)

Abbreviated Balance Sheet as at 30 November 2014

		2014		2013	
	Note	£	£	£	£
Fixed assets					
Tangible assets	2		1,272		1,590
Current assets					
Debtors		2,421		2,421	
Cash at bank and in hand		94,302	_	71,259	
		96,723	_	73,680	
Creditors: Amounts falling					
due within one year	_	(72,588)	_	(58,813)	
Net current assets		_	24,135	_	14,867
Net assets		=	25,407	=	16,457
Represented by:					
Equity: Members' other inte	rests				
Other reserves		_	25,407	_	16,457

For the financial year ended 30 November 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.

Approved by the members on 19 August 2015 and signed on their behalf by:

Burnfield Medical Practice

Designated Member

Inverness Primary Care LLP

Notes to the abbreviated accounts for the Year Ended 30 November 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).

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:

Office equipment

20% reducing balance basis

Members' remuneration

Members' are not remunerated.

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.

2 Fixed assets

	Tangible assets £
Cost As at 1 December 2013 and 30 November 2014	3,884
Depreciation As at 1 December 2013 Charge for the year As at 30 November 2014	2,294 318 2,612
Net book value As at 30 November 2014 As at 30 November 2013	1,272 1,590

Inverness Primary Care LLP

Notes to the abbreviated accounts for the Year Ended 30 November 2014

..... continued

3 Related parties

Controlling entity

In the opinion of the members, the partnership is under the control of the designated members.