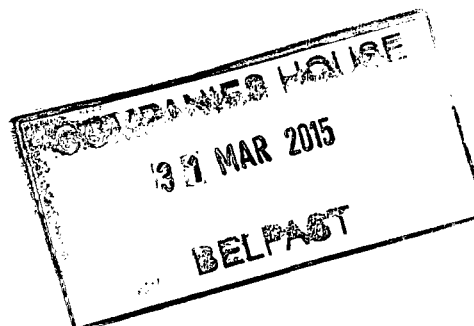
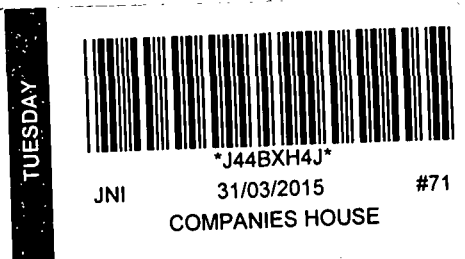


**ALANA BRIDAL LLP**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**31 MARCH 2014**



**MANEELY Mc CANN**  
Chartered Accountants  
Aisling House  
50 Stranmillis Embankment  
Belfast  
BT9 5FL



# **ALANA BRIDAL LLP**

## **ABBREVIATED ACCOUNTS**

**PERIOD FROM 1 MARCH 2013 TO 31 MARCH 2014**

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**ALANA BRIDAL LLP**  
**ABBREVIATED BALANCE SHEET**  
**31 MARCH 2014**

	Note	31 Mar 14 £	28 Feb 13 £
<b>FIXED ASSETS</b>	<b>2</b>		
Intangible assets		<u>726</u>	<u>1,134</u>
<b>CURRENT ASSETS</b>			
Stocks		28,690	35,020
Debtors		33,387	13,945
Cash at bank and in hand		-	603
		<u>62,077</u>	<u>49,568</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>12,378</u>	<u>7,812</u>
<b>NET CURRENT ASSETS</b>		<u>49,699</u>	<u>41,756</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>50,425</u>	<u>42,890</u>
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>		<u>50,425</u>	<u>42,890</u>
<b>REPRESENTED BY:</b>			
<b>Loans and other debts due to members</b>			
Other amounts	<b>3</b>	<u>50,425</u>	<u>42,890</u>

The Balance sheet continues on the following page.  
The notes on pages 3 to 4 form part of these abbreviated accounts.

# ALANA BRIDAL LLP

## ABBREVIATED BALANCE SHEET *(continued)*

31 MARCH 2014

	Note	31 Mar 14 £	28 Feb 13 £
<b>TOTAL MEMBERS' INTERESTS</b>			
Loans and other debts due to members	3	50,425	42,890
Amounts due from members		<u>(32,307)</u>	<u>(13,195)</u>
		<u>18,118</u>	<u>29,695</u>

For the period from 1 March 2013 to 31 March 2014 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 31 March 2015, and are signed on their behalf by:

Mr P Lavery



Registered Number: NC000873

The notes on pages 3 to 4 form part of these abbreviated accounts.

# **ALANA BRIDAL LLP**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

### **PERIOD FROM 1 MARCH 2013 TO 31 MARCH 2014**

#### **1. ACCOUNTING POLICIES**

##### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of financial instruments, and in accordance with applicable UK accounting standards and the requirements of the Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in March 2010 (SORP 2010).

##### **Cash flow statement**

The members have taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the LLP is small.

##### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the period.

##### **Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Website	-	25% straight line
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##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **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.

# ALANA BRIDAL LLP

## NOTES TO THE ABBREVIATED ACCOUNTS

### PERIOD FROM 1 MARCH 2013 TO 31 MARCH 2014

#### 1. ACCOUNTING POLICIES *(continued)*

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 period 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.

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. FIXED ASSETS

	<b>Intangible Assets £</b>
<b>COST OR VALUATION</b>	
At 1 March 2013 and 31 March 2014	<u>1,512</u>
<b>DEPRECIATION</b>	
At 1 March 2013	378
Charge for period	<u>408</u>
At 31 March 2014	<u>786</u>
<b>NET BOOK VALUE</b>	
At 31 March 2014	<u>726</u>
At 28 February 2013	<u>1,134</u>

#### 3. LOANS AND OTHER DEBTS DUE TO MEMBERS

	31 Mar 14 £	28 Feb 13 £
Loans from members	<u>50,425</u>	<u>42,890</u>