

**BRIAN HEMSWORTH NOISE CONSULTANT LLP**

**UNAUDITED**

**ABBREVIATED ACCOUNTS**

**for the year ended 31 December 2007**

THURSDAY



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A05

23/10/2008

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COMPANIES HOUSE



# **BRIAN HEMSWORTH NOISE CONSULTANT LLP**

## **ABBREVIATED BALANCE SHEET as at 31 December 2007**

	Note	£	2007 £	£	2006 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	2		13,122		17,559
<b>CURRENT ASSETS</b>					
Debtors		8,421		9,459	
Cash in hand		216		1,363	
		<u>8,637</u>		<u>10,822</u>	
<b>CREDITORS: amounts falling due within one year</b>		<u>(3,799)</u>		<u>(4,253)</u>	
<b>NET CURRENT ASSETS</b>			<u>4,838</u>		<u>6,569</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>17,960</u>		<u>24,128</u>
<b>CREDITORS: amounts falling due after more than one year</b>			<u>(2,082)</u>		<u>(4,858)</u>
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>			<u><u>15,878</u></u>		<u><u>19,270</u></u>
<b>REPRESENTED BY:</b>					
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS WITHIN ONE YEAR</b>					
Other amounts			16,028		19,170
<b>EQUITY</b>					
Members' other interests - Other reserves classified as equity under FRS 25		100		100	
Other reserves		<u>(250)</u>		<u>-</u>	
			<u>(150)</u>		<u>100</u>
			<u><u>15,878</u></u>		<u><u>19,270</u></u>
<b>TOTAL MEMBERS' INTERESTS</b>					
Loans and other debts due to members			16,028		19,170
Members' other interests			<u>(150)</u>		<u>100</u>
			<u><u>15,878</u></u>		<u><u>19,270</u></u>

**BRIAN HEMSWORTH NOISE CONSULTANT LLP**

**ABBREVIATED BALANCE SHEET (continued)**  
**as at 31 December 2007**

The members consider that the entity is entitled to exemption from the requirement to have an audit under the provisions of section 249A(1) of the Companies Act 1985, as applied to LLPs by the Limited Liability Partnership Regulations 2001. The members acknowledge their responsibilities for ensuring that the entity keeps accounting records which comply with section 221 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the entity as at 31 December 2007 and of its profit for the year then ended in accordance with the requirements of section 226 of the Act and which otherwise comply with the requirements of the Companies Act 1985 relating to the financial statements so far as applicable to the entity.

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985, as applied to LLPs by the Limited Liability Partnership Regulations 2001 applicable to small entities, were approved and authorised for issue by the members and were signed on their behalf on

*20 October 2008*

A handwritten signature in black ink, appearing to read 'Bm Hemsworth', written over the printed name.

**Mr B Hemsworth**  
Designated member

The notes on pages 3 to 4 form part of these financial statements

## **BRIAN HEMSWORTH NOISE CONSULTANT LLP**

### **NOTES TO THE ABBREVIATED ACCOUNTS for the year ended 31 December 2007**

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

##### **1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

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 January 2007) and the requirements of the Statement of Recommended Practice "Accounting by Limited Liability Partnerships"

##### **1.2 TURNOVER**

Turnover comprises revenue recognised by the LLP in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts

##### **1.3 TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Motor vehicles	-	25%	reducing balance
Office equipment	-	33 3%	reducing balance

##### **1.4 LEASING AND HIRE PURCHASE**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the entity. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

##### **1.5 TAXATION**

Taxation payable on the profits of the LLP is the personal liability of the members. No provision for taxation is made in these financial statements.

#### **2 TANGIBLE FIXED ASSETS**

	£
<b>COST</b>	
At 1 January 2007 and 31 December 2007	<b>36,648</b>
<b>DEPRECIATION</b>	
At 1 January 2007	<b>19,089</b>
Charge for the year	<b>4,437</b>
At 31 December 2007	<b>23,526</b>
<b>NET BOOK VALUE</b>	
At 31 December 2007	<b>13,122</b>
At 31 December 2006	<b>17,559</b>

**BRIAN HEMSWORTH NOISE CONSULTANT LLP**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**for the year ended 31 December 2007**

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

	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Amounts due to members	<b>16,028</b>	19,170

Loans and other debts due to members rank equally with debts due to ordinary creditors in the event of a winding up. There is no further formal protection afforded to creditors in the event of a winding up.