

Registration number OC377095

Hanuman Bapa LLP

Unaudited Abbreviated Accounts

for the Period from 20 July 2012 to 5 April 2013



Hanuman Bapa LLP
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Hanuman Bapa LLP (Registration number: OC377095)

Abbreviated Balance Sheet as at 5 April 2013

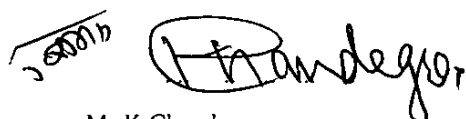
5 April 2013			
	Note	£	£
Fixed assets			
Tangible assets	2		18,535
Current assets			
Stocks		3,000	
Debtors		23,076	
Cash at bank and in hand		5,070	
		<u>31,146</u>	
Creditors: Amounts falling due within one year		<u>(9,975)</u>	
Net current assets			<u>21,171</u>
Net assets			<u>39,706</u>
Represented by			
Equity: Members' other interests			
Members' capital			<u>39,706</u>
Total members' interests			
Members' other interests			39,706
Amounts due from members			<u>(20,439)</u>
			<u>19,267</u>

For the financial period ended 5 April 2013, 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 24/1/14 and signed on their behalf by



Mr K Chandegra
Designated Member

The notes on pages 2 to 3 form an integral part of these financial statements

Hanuman Bapa LLP

Notes to the abbreviated accounts for the Period Ended 5 April 2013

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

Land and buildings	4% straight line basis
Fixtures and fittings	15% straight line basis

Investment properties

Certain of the LLP's properties are held for long-term investment. Investment properties are accounted for in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

This treatment as regards the LLP's investment properties may be a departure from the requirements of the Companies Act concerning the depreciation of fixed assets. However, these properties are not held for consumption but for investment and the members consider that systematic annual depreciation would be inappropriate. The accounting policy adopted is therefore necessary for the financial statements to give a true and fair view. Depreciation or amortisation is only one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

Stock

Stock is valued at the lower of cost and net realisable value after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Operating leases

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

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'.

Hanuman Bapa LLP

Notes to the abbreviated accounts for the Period Ended 5 April 2013

continued

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.

2 Fixed assets

	Tangible assets £
Cost or Valuation	
Additions	<u>20,503</u>
Depreciation	
Charge for the period	<u>1,968</u>
Net book value	
As at 5 April 2013	<u><u>18,535</u></u>