

**BIRTLEY BROOK ESTATES LLP**  
**ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2014**

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COMPANIES HOUSE

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FOR THE YEAR ENDED 31 AUGUST 2014**

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**BIRTLEY BROOK ESTATES LLP**  
**GENERAL INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2014**

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**DESIGNATED MEMBERS:** S R L Whalley  
Birtley House Group Limited

**REGISTERED OFFICE:** Birtley House  
Birtley Road  
Bramley  
Guildford  
Surrey  
GU5 0LB

**REGISTERED NUMBER:** OC363677 (England and Wales)

**AUDITORS:** Wilkins Kennedy LLP  
Statutory Auditor  
Chartered Accountants  
Mount Manor House  
16 The Mount  
Guildford  
Surrey  
GU2 4HN

**REPORT OF THE INDEPENDENT AUDITORS TO  
BIRTLEY BROOK ESTATES LLP  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of Birtley Brook Estates LLP for the year ended 31 August 2014 prepared under Section 396 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008.

This report is made solely to the LLP, in accordance with Section 449 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008. Our work has been undertaken so that we might state to the LLP those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the LLP, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of members and auditors**

The members are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008. It is our responsibility to form an independent opinion as to whether the LLP is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the LLP is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the LLP is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.

*Wilkins Kennedy LLP*

Mr Robert Southey (Senior Statutory Auditor)  
for and on behalf of Wilkins Kennedy LLP  
Statutory Auditor  
Chartered Accountants  
Mount Manor House  
16 The Mount  
Guildford  
Surrey  
GU2 4HN

Date: *18<sup>th</sup> MAY 2015*

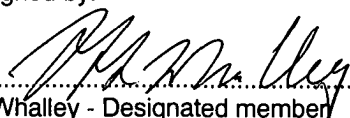
**BIRTLEY BROOK ESTATES LLP (REGISTERED NUMBER: OC363677)**

**ABBREVIATED BALANCE SHEET  
31 AUGUST 2014**

	Notes	2014 £	2013 £
<b>FIXED ASSETS</b>			
Tangible assets	2	1,042,148	1,068,563
<b>CURRENT ASSETS</b>			
Debtors		98,488	69,529
Cash at bank and in hand		2,099	30
		<u>100,587</u>	<u>69,559</u>
<b>CREDITORS</b>			
Amounts falling due within one year	3	<u>(374,724)</u>	<u>(357,634)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(274,137)</u>	<u>(288,075)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		768,011	780,488
<b>CREDITORS</b>			
Amounts falling due after more than one year	3	<u>(199,423)</u>	<u>(193,898)</u>
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>		<u><u>568,588</u></u>	<u><u>586,590</u></u>
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>		654	18,656
<b>MEMBERS' OTHER INTERESTS</b>			
Capital accounts		<u>567,934</u>	<u>567,934</u>
		<u><u>568,588</u></u>	<u><u>586,590</u></u>
<b>TOTAL MEMBERS' INTERESTS</b>			
Loans and other debts due to members		654	18,656
Members' other interests		567,934	567,934
Amounts due from members		<u>(92,224)</u>	<u>(64,669)</u>
		<u><u>476,364</u></u>	<u><u>521,921</u></u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to small LLPs.

The financial statements were approved by the members of the LLP on 14/5/2015 and were signed by:

  
.....  
S R L Whalley - Designated member

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2014

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1. **ACCOUNTING POLICIES**

**Going concern**

The LLP's accounts show a loss for the financial period of £99,003 (2013: £120,980) and net current liabilities of £274,137 (2013: £288,075). The LLP's full equity members have indicated that they will continue to support the LLP for the foreseeable future.

The group has prepared forecasts which demonstrate how the LLP will meet its liabilities as they fall due. These forecasts indicate that the LLP will be able to fund day to day operations and repay its debts as they fall due. The company will continue to rely on the loans payable to its financiers, which the members believe are highly unlikely to be recalled under the terms of the agreement.

Due to the above, these financial statements are prepared on a going concern basis and do not include any adjustments that would result from a withdrawal of such financial support from its members, financiers or fellow group companies.

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships.

**Exemption from preparing a cash flow statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the LLP qualifies as a small LLP.

**Turnover**

Estate management and rental income from properties is recognised as services are provided. Income from events is recognised when the event occurs. All amounts are included net of value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Plant and machinery	- 10% on cost
Motor vehicles	- 25% on reducing balance

Land is not depreciated as it is deemed to have an infinite lifespan.

**Government grants**

Government grants are recognised upon receipt and deferred on a straight line basis over the period to which it relates, in accordance with SSAP 4.

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2014**

**2. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 September 2013	<b>1,140,264</b>
Additions	<b>4,305</b>
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At 31 August 2014	<b>1,144,569</b>
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<b>DEPRECIATION</b>	
At 1 September 2013	<b>71,701</b>
Charge for year	<b>30,720</b>
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At 31 August 2014	<b>102,421</b>
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<b>NET BOOK VALUE</b>	
At 31 August 2014	<b>1,042,148</b>
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At 31 August 2013	<b>1,068,563</b>
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**3. CREDITORS**

Creditors include an amount of £193,896 (2013 - £234,167) for which security has been given.

They also include the following debts falling due in more than five years:

	<b>2014 £</b>	<b>2013 £</b>
Repayable by instalments	<b>63,316</b>	<b>85,005</b>
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