

REGISTERED NUMBER: SC301682 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 March 2013

for

Fraser Architecture LLP

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30/12/2013

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**Fraser Architecture LLP (Registered number: SC301682)**

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for the Year Ended 31 March 2013**

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**Fraser Architecture LLP**  
**General Information**  
**for the Year Ended 31 March 2013**

**DESIGNATED MEMBERS:**

R Fraser  
Mrs J Fraser

**REGISTERED OFFICE:**

An Taigh Dearg  
21a Carinish  
North Uist  
Western Isles  
HS6 5EJ

**REGISTERED NUMBER:**

SC301682 (Scotland)

**ACCOUNTANTS:**

Campbell Stewart MacLennan & Co  
Chartered Accountants  
8 Wentworth Street  
Portree  
Highland  
IV51 9EJ

Fraser Architecture LLP (Registered number: SC301682)

Abbreviated Balance Sheet  
31 March 2013

	Notes	31.3.13 £	31.3.12 £
<b>FIXED ASSETS</b>			
Tangible assets	2	1,640	2,257
<b>CURRENT ASSETS</b>			
Stocks		14,514	20,150
Debtors		24,111	19,454
Cash at bank		9,004	2,336
		<u>47,629</u>	<u>41,940</u>
<b>CREDITORS</b>			
Amounts falling due within one year		8,602	7,857
<b>NET CURRENT ASSETS</b>		<u>39,027</u>	<u>34,083</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>40,667</u>	<u>36,340</u>
<b>ACCRUALS AND DEFERRED INCOME</b>		1,017	1,518
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>		<u>39,650</u>	<u>34,822</u>
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>		<u>39,650</u>	<u>34,822</u>
<b>TOTAL MEMBERS' INTERESTS</b>		<u>39,650</u>	<u>34,822</u>
Loans and other debts due to members			

The LLP is entitled to exemption from audit under Section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 for the year ended 31 March 2013.

The members acknowledge their responsibilities for:

- ensuring that the LLP keeps accounting records which comply with Sections 386 and 387 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
- preparing financial statements which give a true and fair view of the state of affairs of the LLP as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements 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 financial statements, so far as applicable to the LLP.

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 24-12-13 and were signed by:

  
Mrs J Fraser - Designated member

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts  
for the Year Ended 31 March 2013

1. ACCOUNTING POLICIES

**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.

**Turnover**

Turnover represents net invoiced sales of services, excluding value added tax, except in respect of service contracts where turnover is recognised when the LLP obtains the right to consideration.

**Tangible fixed assets**

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

Plant and machinery etc - 33.3% on cost and 25% on reducing balance

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**Grants receivable**

Grants received towards capital expenditure are deferred and written off to the profit and loss account at rates intended to reflect the estimated useful lives of the relevant assets. Grants received for revenue purposes are credited in full to the profit and loss account at the time of their receipt or when the company becomes entitled to receipt and no significant doubt exists that the grants will be received.

2. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 April 2012 and 31 March 2013	17,516
<b>DEPRECIATION</b>	
At 1 April 2012	15,259
Charge for year	617
At 31 March 2013	15,876
<b>NET BOOK VALUE</b>	
At 31 March 2013	1,640
At 31 March 2012	2,257