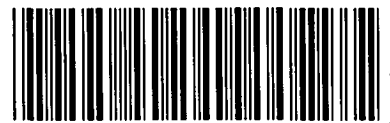


REGISTERED NUMBER: SC301682 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 March 2014
for
Fraser Architecture LLP

TUESDAY



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30/12/2014

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COMPANIES HOUSE

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for the Year Ended 31 March 2014**

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Fraser Architecture LLP
General Information
for the Year Ended 31 March 2014

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

Abbreviated Balance Sheet
31 March 2014

	Notes	31.3.14 £	31.3.13 £
FIXED ASSETS			
Tangible assets	2	9,876	1,640
CURRENT ASSETS			
Stocks		15,200	14,514
Debtors		3,599	24,111
Cash at bank		11,218	9,004
		<u>30,017</u>	<u>47,629</u>
CREDITORS			
Amounts falling due within one year		<u>9,506</u>	<u>8,602</u>
NET CURRENT ASSETS		<u>20,511</u>	<u>39,027</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>30,387</u>	<u>40,667</u>
ACCRUALS AND DEFERRED INCOME		<u>681</u>	<u>1,017</u>
NET ASSETS ATTRIBUTABLE TO MEMBERS		<u>29,706</u>	<u>39,650</u>
LOANS AND OTHER DEBTS DUE TO MEMBERS		<u>29,706</u>	<u>39,650</u>
TOTAL MEMBERS' INTERESTS		<u>29,706</u>	<u>39,650</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 2014.

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 27 DEC. 2014 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 2014**

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 £
COST	
At 1 April 2013	17,516
Additions	12,966
	<hr/>
At 31 March 2014	30,482
	<hr/>
DEPRECIATION	
At 1 April 2013	15,876
Charge for year	4,730
	<hr/>
At 31 March 2014	20,606
	<hr/>
NET BOOK VALUE	
At 31 March 2014	9,876
	<hr/>
At 31 March 2013	1,640
	<hr/>

Fraser Architecture LLP (Registered number: SC301682)

**Notes to the Abbreviated Accounts wholly REPLACED
and/or accounting policies totally IGNORED
and/or accounting policies with text REPLACED
by user's choice on client screen entries
for the Year Ended 31 March 2014**

None of the standard accounting policies have been ignored.

The following standard accounting policy has been REPLACED completely by user entries.

TURNOVER

PLEASE CHECK THAT THIS CHOICE IS CORRECT - all changes that would automatically be made to notes generated by IRIS as a result of posting amendments etc WILL NOT BE AMENDED where REPLACEMENT notes have been selected.