

Abbreviated Unaudited Accounts
for the Year Ended 31 October 2013
for
JenMac Enterprises LLP

THURSDAY



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COMPANIES HOUSE

JenMac Enterprises LLP

General Information
for the Year Ended 31 October 2013

DESIGNATED MEMBERS: JenMac Limited
C MacKinnon

REGISTERED OFFICE: Inglewood
Wreay
Carlisle
Cumbria
CA4 0RL

REGISTERED NUMBER: OC368650 (England and Wales)

ACCOUNTANTS: James W A Cruickshank & Co
Chartered Accountants
Chartered Tax Advisers
Inglewood
Wreay
Carlisle
Cumbria
CA4 0RL

JenMac Enterprises LLP

Abbreviated Balance Sheet

31 October 2013

	Notes	31.10.13 £	31.10.12 £
FIXED ASSETS			
Tangible assets	2	4,176	20,162
CURRENT ASSETS			
Stocks		4,281	9,232
Debtors		72,586	66,104
Cash at bank and in hand		769	758
		<u>77,636</u>	<u>76,094</u>
CREDITORS			
Amounts falling due within one year		<u>78,083</u>	<u>85,143</u>
NET CURRENT LIABILITIES		<u>(447)</u>	<u>(9,049)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,729	11,113
CREDITORS			
Amounts falling due after more than one year		-	9,711
NET ASSETS ATTRIBUTABLE TO MEMBERS		<u>3,729</u>	<u>1,402</u>
LOANS AND OTHER DEBTS DUE TO MEMBERS		3,727	1,400
MEMBERS' OTHER INTERESTS			
Capital accounts		2	2
		<u>3,729</u>	<u>1,402</u>
TOTAL MEMBERS' INTERESTS			
Loans and other debts due to members		3,727	1,400
Members' other interests		2	2
Amounts due from members		<u>(62,901)</u>	<u>(51,163)</u>
		<u>(59,172)</u>	<u>(49,761)</u>

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 October 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 notes form part of these abbreviated accounts

JenMac Enterprises LLP

Abbreviated Balance Sheet - continued

31 October 2013

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 30 June 2014 and were signed by:

A handwritten signature in black ink, appearing to read 'C MacKinnon', written in a cursive style.

C MacKinnon - Designated member

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 October 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 goods, excluding 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 50% on cost
Motor vehicles	- 50% on cost

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 November 2012	
and 31 October 2013	41,127
DEPRECIATION	
At 1 November 2012	20,965
Charge for year	15,986
At 31 October 2013	36,951
NET BOOK VALUE	
At 31 October 2013	4,176
At 31 October 2012	20,162

JenMaç Enterprises LLP

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for the Year Ended 31 October 2013

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