Perdu Puzzles LLP

Unaudited Abbreviated Accounts

for the Period from 30 June 2009 to 31 March 2010

Registration number OC346790

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Perdu Puzzles LLP

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The following reproduces the text of the accountants' report in respect of the LLP's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 3) have been prepared

Accountants' Report to the Members on the Unaudited Financial Statements of Perdu Puzzles LLP

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001, we have compiled the financial statements of the LLP which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the accounting records and information and explanations you have given to us

This report is made to the members in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the members that we have done so, and state those matters that we have agreed to state to them in this 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 and its members, for our work or for this report

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements

You have acknowledged on the balance sheet as at 31 March 2010 your duty to ensure that the LLP has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001. You consider that the LLP is exempt from the statutory requirement for an audit for the period.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements

RSM Tenon Limited

Accountants and Business Advisers

Date 9/12/10

Charterhouse Legge Street Birmingham B4 7EU

Perdu Puzzles LLP (Registration number: OC346790)

Abbreviated Balance Sheet as at 31 March 2010

31 March 2010

	Note	£	£
Fixed assets	2		11,254
Tangible assets	2		11,254
Current assets Stocks		6,032	
Debtors		5,496	
Cash at bank and in hand		844	
		12,372	
Creditors. Amounts falling due within one year		(2,000)	
Net current assets			10,372
Net assets			21,626
Represented by:			
Equity: Members' other interests			
Members' capital			42,957
Other reserves			(21,331)
			21,626

For the financial period ended 31 March 2010, the LLP was entitled to exemption from audit under section 477(1) of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships Regulations 2008 The members acknowledge their responsibilities for ensuring that the LLP keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the LLP as at the end of the period and of its profit or loss for the financial period in accordance with the requirements of section 394 and which otherwise comply with the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships Regulations 2008, so far as applicable to the LLP

The abbreviated accounts have been prepared in accordance with the special provisions of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships Regulations 2008 relating to LLPs subject to the small limited liability partnerships regime

Approved by the members on 26 November 2010 and signed on their behalf by

Mr J J R Hilton Designated Member

Dr J A Hilton Designated Member

Perdu Puzzles LLP

Notes to the abbreviated accounts for the Period Ended 31 March 2010

1 Accounting policies

Basis of preparation

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 in accordance with the requirements of the Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in March 2006 (SORP 2006)

Turnover

Turnover represents the value, net of value added tax, of goods and services supplied to customers during the period

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

Plant and machinery

20% to 33 33% straight line basis

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.

2 Fixed assets

	Tangible assets £
Cost or Valuation	
Additions	14,481
Depreciation	
Charge for the period	3,227
Net book value	
As at 31 March 2010	11,254