Abbreviated Unaudited Accounts

for the Year Ended 31 March 2013

for

PUSPA LLP

A20F2JXD
A22 31/12/2013 #77

PUSPA LLP

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PUSPA LLP

General Information for the year ended 31 March 2013

DESIGNATED MEMBERS

R K Patel Ravi Limited

REGISTERED OFFICE

260 Acton Lane Chiswick London W4 5DJ

REGISTERED NUMBER

0C360399 (England and Wales)

ACCOUNTANTS

Hutchings & Co Maple House

53-55 Woodside Road

Amersham Buckinghamshire HP6 6AA

PUSPA LLP (REGISTERED NUMBER 0C360399)

Abbreviated Balance Sheet 31 March 2013

	Notes	2013 £	2012 £
CURRENT ASSETS	Notes		L
Debtors		2,325	2.572
Prepayments and accrued income		<u> </u>	384
CDEDITORS		2,325	2,956
CREDITORS Amounts falling due within one year		17.501	11.270
Amounts faming due within one year		17,501	11 379
NET CURRENT LIABILITIES		(15,176)	(8 423)
TOTAL ASSETS LESS CURRENT			
LIABILITIES		(15,176)	(8.423)
CREDITORS			
Amounts falling due after more than one			
year	2	409,616	409.616
NET LIABILITIES ATTRIBUTABLE	то		
MEMBERS		(424,792)	(418 039)
LOANO AND OTHER REPTORUE T			·
LOANS AND OTHER DEBTS DUE TO MEMBERS	O		
MEMBERS' OTHER INTERESTS		-	•
Capital accounts		110,850	108,250
Other reserves		(535,642)	(526 289)
		(424,792)	(418 039)
TOTAL MEMBERS' INTERESTS			
Members' other interests		(424,792)	(418 039)

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

- (a) 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
- (b) 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 at breviated accounts

PUSPA LLP (REGISTERED NUMBER. 0C360399)

Abbreviated Balance Sheet - continued 31 March 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 28/12/13 and were signed by

R K Patel - Designated member

The notes form part of these abbreviated accounts

PUSPA LLP

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

2 CREDITORS

Creditors include the following debts falling due in more than five years

 Repayable otherwise than by instalments
 2013
 2012

 £
 £

 409,616
 409 616

3 POST BALANCE SHEET EVENTS

On 12 April 2013, Financio Trade Ltd decided that Puspa LLP's £410K loan from Foregate Capital Ltd was to be repaid. Since Ravi Ltd is a corporate member of the LLP and claimed a tax deduction against the loan in previous years in its March 2014 accounts. Ravi Ltd will recognise the tax payment due as a consequence of the refund of the said loan.

This is a non-adjusting post balance sheet event note