



Registration number: OC325129

David Baroukh Associates LLP

Unaudited Abbreviated Accounts
for the Year Ended 31 March 2009

James Worley & Sons
Chartered Accountants
9 Bridle Close
Surbiton Road
Kingston upon Thames
Surrey
KT1 2JW

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David Baroukh Associates 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 4) have been prepared.

**Chartered Accountants' Report to the Members on the Unaudited Financial Statements
of
David Baroukh Associates LLP**

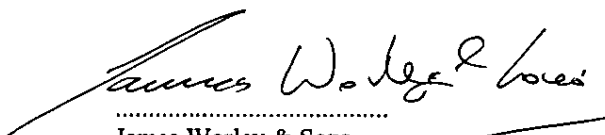
In order to assist you to fulfil your duties under the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001, we have compiled the financial statements of the LLP which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the accounting records 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 2009 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 year.

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.


.....
James Worley & Sons
Chartered Accountants

15 January 2010

9 Bridle Close
Surbiton Road
Kingston upon Thames
Surrey
KT1 2JW



David Baroukh Associates LLP
Abbreviated Balance Sheet as at 31 March 2009

		2009		2008	
	Note	£	£	£	£
Fixed assets					
Tangible assets	2		115,930		109,052
Current assets					
Stocks		-		100,000	
Debtors		549,035		151,772	
Cash at bank and in hand		2,675		10,636	
		<u>551,710</u>		<u>262,408</u>	
Creditors: Amounts falling due within one year					
	3	<u>(667,640)</u>		<u>(371,460)</u>	
Net current liabilities			<u>(115,930)</u>		<u>(109,052)</u>
Net liabilities			<u>-</u>		<u>-</u>
Represented by:					
Total members' interests					
Members' other interests			-		-
Amounts due from members			-		-
			<u>-</u>		<u>-</u>

For the financial year ended 31 March 2009, the LLP was entitled to exemption from audit under section 249A(1) of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001. The members acknowledge their responsibilities for ensuring that the LLP keeps accounting records which comply with section 221 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 year and of its profit or loss for the financial year in accordance with the requirements of section 226 and which otherwise comply with the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001, so far as applicable to the LLP.

The abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001 relating to small limited liability partnerships.

Mr DS Baroukh
Designated Member

The notes on pages 3 to 4 form an integral part of these financial statements.



David Baroukh Associates LLP

Notes to the abbreviated accounts for the Year Ended 31 March 2009

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

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:

Fixtures and fittings	25% straight line basis
Office equipment	25% straight line basis
Motor vehicles	25% straight line basis

Work in progress

Work in progress 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. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Members' remuneration

Remuneration is paid to certain members under a contract of employment and is included as an expense in the profit and loss account after arriving at 'profit for the financial year before members' remuneration and profit shares'.

In addition, the LLP agreement provides that fixed amounts, determined for each member each year, be paid to members, irrespective of the profits of the LLP. These amounts are also included within members' remuneration charged to the profit and loss account.

A member's share of the profit or loss for the year is accounted for as an allocation of profits. Unallocated profits and losses are included within 'other reserves'.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the LLP after deducting all of its liabilities.



David Baroukh Associates LLP

Notes to the abbreviated accounts for the Year Ended 31 March 2009

..... *continued*

2 Fixed assets

	Tangible assets
	£
Cost	
As at 1 April 2008	214,215
Additions	51,732
Disposals	<u>(19,770)</u>
As at 31 March 2009	<u>246,177</u>
Depreciation	
As at 1 April 2008	105,163
Eliminated on disposals	(15,650)
Charge for the year	<u>40,734</u>
As at 31 March 2009	<u>130,247</u>
Net book value	
As at 31 March 2009	<u>115,930</u>
As at 31 March 2008	<u>109,052</u>

3 Creditors

Creditors includes the following liabilities, on which security has been given by the LLP:

	2009	2008
	£	£
Amounts falling due within one year	<u>612,906</u>	<u>308,239</u>