

CHD Tax Consultancy LLP

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2011

CHD

Ground Floor

Eden Point

Three Acres Lane

Cheadle

Cheshire

SK8 6RL

TUESDAY



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COMPANIES HOUSE

CHD Tax Consultancy LLP
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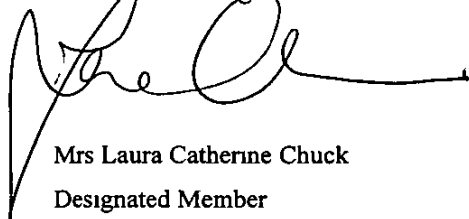
CHD Tax Consultancy LLP (Registration number: OC306178)
Abbreviated Balance Sheet as at 30 April 2011

		2011		2010	
	Note	£	£	£	£
Fixed assets					
Tangible assets	2		7,633		7,249
Current assets					
Debtors		20,003		23,474	
Cash at bank and in hand		27,150		32,380	
		<u>47,153</u>		<u>55,854</u>	
Creditors: Amounts falling due within one year		<u>(22,173)</u>		<u>(18,192)</u>	
Net current assets			<u>24,985</u>		<u>37,662</u>
Net assets			<u>32,618</u>		<u>44,911</u>
 Represented by:					
Total members' interests					
Loans and other debts due to members			32,618		44,911
Members' other interests			-		-
Amounts due from members			<u>32,613</u>		<u>44,911</u>

For the financial year ended 30 April 2011, the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships Regulations 2008

The members acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The abbreviated accounts have been prepared in accordance with the provisions applicable to LLPs subject to the small LLPs regime



Mrs Laura Catherine Chuck
 Designated Member

CHD Tax Consultancy LLP
Notes to the abbreviated accounts for the Year Ended 30 April 2011

continued

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 April 2008), and in accordance with the requirements of the Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in March 2010 (SORP 2010)

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

Plant and machinery	25% straight line basis
Fixtures and fittings	25% straight line basis

Members' remuneration

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

2 Fixed assets

	Tangible assets
	£
Cost or Valuation	
As at 1 May 2010	25,305
Additions	2,928
As at 30 April 2011	28,233
 Depreciation	
As at 1 May 2010	18,056
Charge for the year	2,544
As at 30 April 2011	20,600

CHD Tax Consultancy LLP
Notes to the abbreviated accounts for the Year Ended 30 April 2011

continued

Net book value

As at 30 April 2011

7,633

As at 30 April 2010

7,249

3 Loans and other debts due to members

Loans and other debts due to members are unsecured and would rank *pari passu* with other unsecured creditors in the event of a winding up