REGISTERED NUMBER: OC329521 (England and Wales)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2014

FOR

BEECHWOOD DEVELOPMENTS (04) LLP

THURSDAY
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A24 18/12/2014 #26
COMPANIES HOUSE

BEECHWOOD DEVELOPMENTS (04) LLP (REGISTERED NUMBER: OC329521)

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FOR THE YEAR ENDED 31 JULY 2014

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BEECHWOOD DEVELOPMENTS (04) LLP

GENERAL INFORMATION
FOR THE YEAR ENDED 31 JULY 2014

DESIGNATED MEMBERS:	P Thomas P Lightfoot
REGISTERED OFFICE:	Church View Chambers 38 Market Square Toddington Dunstable Bedfordshire LU5 6BS
REGISTERED NUMBER:	OC329521 (England and Wales)
ACCOUNTANTS:	Landers Accountants Ltd Church View Chambers 38 Market Square Toddington Dunstable Bedfordshire LU5 6BS

ABBREVIATED BALANCE SHEET
31 JULY 2014

	Notes	2014 £	2013 £
CURRENT ASSETS			
Stocks		**455,276**	455,062
Cash at bank		**644**	1,675
		455,920	456,737
CREDITORS			
Amounts falling due within one year	2	**337,960**	373,891
NET CURRENT ASSETS		**117,960**	82,846
TOTAL ASSETS LESS CURRENT LIABILITIES and NET ASSETS ATTRIBUTABLE TO MEMBERS		**117,960**	82,846
LOANS AND OTHER DEBTS DUE TO MEMBERS		**117,960**	82,846
TOTAL MEMBERS' INTERESTS			
Loans and other debts due to members		**117,960**	82,846

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 July 2014.

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

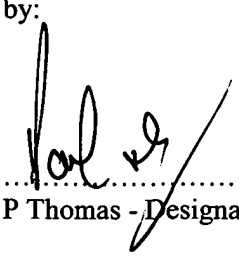
(b) preparing financial statements which give a true and fair view of the state of affairs of the LLP as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of 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 abbreviated accounts

ABBREVIATED BALANCE SHEET - continued
31 JULY 2014

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 19 November 2014 and were signed by:



.....
P Thomas - Designated member

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2014

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.

Stocks
Work in progress is valued at the lower of cost and net realisable value.

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

Members' participation rights
Members' participation rights are the rights of a member against the LLP that arise under the members' agreement (for example, in respect of amounts subscribed or otherwise contributed, remuneration and profits).

Members' participation rights in the earnings or assets of the LLP are analysed between those that are, from the LLP's perspective, either a financial liability or equity, in accordance with FRS 25 (IAS 32) Financial Instruments: Disclosure and Presentation and UITF abstract 39 Members' shares in co-operative entities and similar instruments. A member's participation right results in a liability unless the right to any payment is discretionary on the part of the LLP.

Amounts subscribed or otherwise contributed by members, for example members' capital, are classed as equity if the LLP has an unconditional right to refuse payment to members. If the LLP does not have such an unconditional right, such amounts are classified as liabilities.

Where profits are automatically divided as they arise, so the LLP does not have an unconditional right to refuse payment, the amounts arising that are due to members are in the nature of liabilities. They are therefore treated as an expense in the Profit and Loss Account in the relevant year. To the extent that they remain unpaid at the year end, they are shown as liabilities in the Balance Sheet.

Conversely, where profits are divided only after a decision by the LLP or its representative, so that the LLP has an unconditional right to refuse payment, such profits are classed as an appropriation of equity rather than as an expense. They are therefore shown as a residual amount available for discretionary division among members in the Profit and Loss Account and are equity appropriations in the Balance Sheet.

Other amounts applied to members, for example remuneration paid under an employment contract and interest on capital balances, are treated in the same way as all other divisions of profits, as described above, according to whether the LLP has, in each case, an unconditional right to refuse payment.

All amounts due to members that are classified as liabilities are presented in the Balance Sheet within 'Loans and other debts due to members' and are charged to the Profit and Loss Account within 'Members' remuneration charged as an expense'. Amounts due to members that are classified as equity are shown in the Balance Sheet within 'Members' other interests'.

2. CREDITORS

Creditors include an amount of £327,886 (2013 - £368,564) for which security has been given.

3. RELATED PARTY DISCLOSURES

During the current financial year the members lent a further amount of £39,000 (2013 - £9,200) to the business, which is included within Loans and other debts due to members. No interest has been charged or accrued on amounts outstanding.