REGISTERED NUMBER OC330921

PRINT IMAGE FACILITIES LLP

ABBREVIATED ACCOUNTS

30 JUNE 2008



HALLIDAYS LIMITED
Chartered Accountants
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Cheshire
SK7 2BY

PRINT IMAGE FACILITIES LLP

ABBREVIATED ACCOUNTS

PERIOD ENDED 30 JUNE 2008

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ABBREVIATED BALANCE SHEET

30 JUNE 2008

	Note	£	2008 £
CURRENT ASSETS			
Debtors		1,144	
Cash at bank and in hand		19,140	
		20,284	
CREDITORS: Amounts falling due within one year		11,757	
NET CURRENT ASSETS			8,527
TOTAL ASSETS LESS CURRENT LIABILITIES			8,527
NET ASSETS ATTRIBUTABLE TO MEMBERS			8,527
REPRESENTED BY:			
Loans and other debts due to members			
Other amounts	2		8,527
TOTAL MEMBERS' INTERESTS			
Loans and other debts due to members	2		8,527

The members are satisfied that the LLP is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001 for the period ended 30 June 2008

The members acknowledge their responsibilities for

(i) ensuring that the LLP keeps proper accounting records which comply with section 221 of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001, and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the LLP as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001 relating to financial statements, so far as applicable to the LLP

These abbreviated accounts have been prepared in accordance with the special provisions of PartVII of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001 relating to small LLPs

These abbreviated accounts were approved by the members and authorised for issue on 22/09/08, and are signed on their behalf by

MR S POWER

Mr J A Foster

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NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD ENDED 30 JUNE 2008

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of financial instruments, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), and the requirements of the Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in March 2006 (SORP 2006)

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the period, exclusive of Value Added Tax

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 period 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. LOANS AND OTHER DEBTS DUE TO MEMBERS

	2008 £
Amounts owed to members in respect of profits	8,527