Registration number: OC387521

Dalhusky LLP

Unaudited Abbreviated Accounts

for the Year Ended 31 August 2015

KER Accountancy Ltd t/a AIMS Accountants for Business
2 Sidings Way,
Westhouses,
Alfreton,
Derbyshire.
DE55 5AS

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Dalhusky 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 3) have been prepared.

Chartered Accountants' Report to the Members on the Unaudited Financial Statements of Dalhusky LLP

In order to assist you to fulfil your duties under the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships Regulations 2008, we have prepared for your approval the financial statements of Dalhusky LLP for the year ended 31 August 2015 set out on pages from the LLP's accounting records and from information and explanations you have given us.

As a practising member firm of the Charted Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at the Institute website..

This report is made solely to the members of Dalhusky LLP, as a body, in accordance with the terms of our engagement letter dated 2 May 2016. Our work has been undertaken solely to prepare for your approval the financial statements of Dalhusky LLP and state those matters that we have agreed to state to the members of Dalhusky LLP, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dalhusky LLP and its members as a body for our work or for this report.

It is your duty to ensure that Dalhusky LLP has kept adequate accounting records and to prepare financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Dalhusky LLP. You consider that Dalhusky LLP is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Dalhusky LLP. 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 statutory accounts.

.....
KER Accountancy Ltd t/a AIMS Accountants for Business

2 Sidings Way,
Westhouses,
Alfreton,
Derbyshire.
DE55 5AS

25 May 2016

Dalhusky LLP (Registration number: OC387521)

Abbreviated Balance Sheet as at 31 August 2015

	Note	2015 £	2015 £	2014 £	2014 £
Current assets					
Debtors		43		36	
Cash at bank and in hand		241		216	
			284		252
Creditors: Amounts falling due within one year			(7)		-
Net assets			277		252
Represented by:					
Loans and other debts due to members	2		252		216
Equity: Members' other interests					
Other reserves			25		36
			277		252

For the financial year ended 31 August 2015, 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.

Approved by the members on 25 May 2016 and signed on their behalf by:

.....

M Wildman
Designated Member

Dalhusky LLP

Notes to the abbreviated accounts for the Year Ended 31 August 2015

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.

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.

2 Loans and other debts due to members

	2015 £	2014 £
Loans from members	216	216
Amounts owed to members in respect of profits	36	-
	252	216

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.