Registered number
SO304721

ASYGOR LLP

Filleted Accounts

31 December 2017

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COMPANIES HOUSE

ASYGOR LLP
Registered number: SO304721
Balance Sheet
as at 31 December 2017

	Notes	2017 $	2016 $
Fixed assets			
Investments	2	8,525,035	5,376,504
Current assets			
Debtors	3	4,437,394	1,743,360
Cash at bank and in hand		437,123	486,959
		4,874,517	2,230,319
Creditors: amounts falling due within one year	4	(7,452,339)	(2,215,705)
Net current (liabilities)/assets		(2,577,822)	14,614
Total assets less current liabilities		5,947,213	5,391,118
Net assets attributable to members		5,947,213	5,391,118
Represented by:			
Members' other interests			
Members' capital classified as equity		4,400,000	4,400,000
Other reserves		1,547,213	991,118
		5,947,213	5,391,118
		5,947,213	5,391,118
Total members' interests			
Members' other interests		5,947,213	5,391,118
		5,947,213	5,391,118

For the year ended 31 December 2017 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied to LLPs).

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 (as applied to LLPs) with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime. The profit and loss account has not been delivered to the Registrar of Companies.

These accounts were approved by the members on 7 March 2018 and signed on their behalf by:

Vasily Vasin
Designated member



ASYGOR LLP
Notes to the Accounts
for the year ended 31 December 2017

1 Accounting policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Statement of Recommended Practice (SORP), Accounting by Limited Liability Partnerships.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Division of profits
Profits are treated as being available for discretionary division only if the LLP has an unconditional right to refuse payment of the profits of a particular year unless and until the members agree to divide them. Profits are otherwise automatically divided and included under Members' remuneration charged as an expense in the profit and loss account.

Investments
Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Members' capital
Members' capital is classified as debt and not equity if there is a contractual obligation for the LLP to repay the capital to members, even if that obligation is conditional.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Fixed asset investments

	Investments in subsidiary undertakings $
Cost	
At 1 January 2017	5,376,504
Additions	3,148,531
At 31 December 2017	8,525,035

3 Debtors

	2017 $	2016 $
Other debtors	4,437,394	1,743,360

4 Creditors: amounts falling due within one year

	2017 $	2016 $
Trade creditors	1,464,472	1,464,472
Other creditors	5,987,867	751,233
	7,452,339	2,215,705

5 Other information

ASYGOR LLP is a limited liability partnership incorporated in England. Its registered office is:

101 Rose Street
Edinburgh
South Lane
EH2 3JG