

**D G CHESTER LLP**  
**Abbreviated Unaudited Accounts**  
**for the Year Ended 31st March 2015**

TUESDAY



\*A4KVJQ5F\*

A25

24/11/2015

#221

COMPANIES HOUSE

**Contents of the Abbreviated Accounts  
for the year ended 31st March 2015**

	<b>Page</b>
<b>General Information</b>	<b>1</b>
<b>Abbreviated Balance Sheet</b>	<b>2</b>
<b>Notes to the Abbreviated Accounts</b>	<b>3</b>

**D G CHESTER LLP**

**General Information  
for the year ended 31st March 2015**

**DESIGNATED MEMBERS:**

R S Latham  
P Kidley

**REGISTERED OFFICE:**

Sedan House  
Stanley Place  
Chester  
CH1 2LU

**REGISTERED NUMBER:**

OC301774 (England and Wales)

**ACCOUNTANTS:**

The Priory Partnership  
Chartered Accountants  
4 Hunters Walk  
Canal Street  
Chester  
Cheshire  
CH1 4EB

**Abbreviated Balance Sheet**  
**31st March 2015**

	Notes	2015 £	2014 £
<b>FIXED ASSETS</b>			
Tangible assets	2	7,329	5,147
<b>CURRENT ASSETS</b>			
Work in Progress		15,000	6,000
Debtors		35,509	56,497
Cash at bank and in hand		5,011	12,265
		<u>55,520</u>	<u>74,762</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>17,134</u>	<u>23,972</u>
<b>NET CURRENT ASSETS</b>		<u>38,386</u>	<u>50,790</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES and NET ASSETS ATTRIBUTABLE TO MEMBERS</b>		<u>45,715</u>	<u>55,937</u>
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>		<u>45,715</u>	<u>55,937</u>
<b>TOTAL MEMBERS' INTERESTS</b>		<u>45,715</u>	<u>55,937</u>
Loans and other debts due to members			

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 31st March 2015.

The members acknowledge their responsibilities for:

- 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
- 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 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 31/7/15 and were signed by:

  
 R S Latham - Designated member

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the year ended 31st March 2015**

**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.

**Turnover**

Turnover represents the amount of services provided to clients during the year, stated net of Value Added Tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**2. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1st April 2014	<b>49,510</b>
Additions	<b>3,955</b>
	<hr/>
At 31st March 2015	<b>53,465</b>
	<hr/>
<b>DEPRECIATION</b>	
At 1st April 2014	<b>44,363</b>
Charge for year	<b>1,773</b>
	<hr/>
At 31st March 2015	<b>46,136</b>
	<hr/>
<b>NET BOOK VALUE</b>	
At 31st March 2015	<b>7,329</b>
	<hr/>
At 31st March 2014	<b>5,147</b>
	<hr/>