

DOLPHIN BULGARIA LLP
FILLETED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

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COMPANIES HOUSE

DOLPHIN BULGARIA LLP

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DOLPHIN BULGARIA LLP

2.

**BALANCE SHEET
AS AT 30 APRIL 2023**

	30/04/2023 €	30/04/2022 €
Current assets		
Trade and other receivables	76,817	73,893
Cash and cash equivalents	216	216
	<u>77,033</u>	<u>74,109</u>
Creditors: Amounts falling due within one year		
Trade and other payables	(55,668)	(37,102)
	<u>(55,668)</u>	<u>(37,102)</u>
Net current assets	<u>21,366</u>	<u>37,007</u>
Net assets attributable to Members	<u>21,366</u>	<u>37,007</u>
Represented by		
Reserves	<u>21,366</u>	<u>37,007</u>
	<u>21,366</u>	<u>37,007</u>

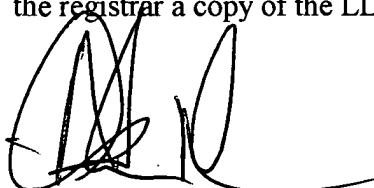
For the year ending 30 April 2023 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 applicable to LLP's subject to the small LLP's regime).

Members Responsibilities

The members acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to LLP's subject to the small LLP's regime.

The LLP has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the LLP's Profit and Loss Account.

**Dolphin Group Limited****Designated Member**24.04.2024.**Date**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

1 Summary of Significant Accounting Policies

a. Basis of preparation

These financial statements are prepared on a going concern basis.

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 for small limited liability partnerships regime - The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), The Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in January 2017 (SORP) and the Companies Act 2006 (as applied to LLP's).

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies.

The figures presented in these financial statements are in Euros (€) and are rounded to the nearest pound.

b. Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable and represents the amount receivable for goods supplied or services rendered, net of returns, discounts and rebates allowed by the company and value added taxes.

2 Trade and Other Receivables

	2023	2022
	€	€
Trade receivables	2,924	0
Amounts owed by group undertakings	73,893	73,893
Other debtors	0	0
	<u>76,817</u>	<u>73,893</u>

3 Trade and Other Payables

	2023	2022
	€	€
Trade payables	0	0
Amounts owed to group undertakings	55,668	37,102
	<u>55,668</u>	<u>37,102</u>

4 General Information

Dolphin Bulgaria LLP is a limited liability partnership, incorporated in England & Wales, registered number OC359886. The registered office is Barking House, Farndon Road, Market Harborough, Leicestershire, England LE16 9NP