

Limited Liability Partnership Registration No. OC360817 (England and Wales)

D YOUNG & CO LEGAL SERVICES LLP
ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

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D YOUNG & CO LEGAL SERVICES LLP

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D YOUNG & CO LEGAL SERVICES LLP

INDEPENDENT AUDITORS' REPORT TO D YOUNG & CO LEGAL SERVICES LLP UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 3, together with the financial statements of D Young & Co Legal Services LLP for the year ended 31 March 2015 prepared under section 396 of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008).

This report is made solely to the limited liability partnership in accordance with Chapter 10 of Part 15 of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008). Our work has been undertaken so that we might state to the limited liability partnership those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the limited liability partnership, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of members and auditors

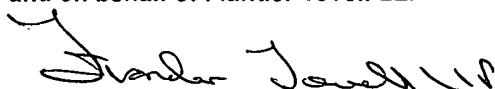
The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008). It is our responsibility to form an independent opinion as to whether the limited liability partnership is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the limited liability partnership is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the limited liability partnership is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008), and the abbreviated accounts have been properly prepared in accordance with the regulation 5 of The Small Limited Liability Partnerships (Accounts) Regulations 2008.

David Harper FCA (Senior Statutory Auditor)
for and on behalf of Fiander Tovell LLP



6/10/2015

Fiander Tovell LLP
Chartered Accountants
Statutory Auditor

Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

D YOUNG & CO LEGAL SERVICES LLP

ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2015

Notes	2015		2014	
	£	£	£	£
Current assets				
Debtors	35,610		-	
Creditors: amounts falling due within one year	(30,977)		-	
Total assets less current liabilities		4,633		-
REPRESENTED BY:				
Loans and other debts due to members within one year				
Other amounts		4,633		-
		4,633		-
Members' other interests:				
		4,633		-
TOTAL MEMBERS' INTERESTS				
Loans and other debts due to members		4,633		-
		4,633		-

These abbreviated accounts have been prepared in accordance with the provisions applicable to limited liability partnerships subject to the small limited liability partnerships' regime within Part 15 of the Companies Act 2006.

Approved by the Members for issue on 24 September 2015



Ms T P Holman
Designated Member

Limited Liability Partnership Registration No. OC360817

D YOUNG & CO LEGAL SERVICES LLP

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP); "Accounting by Limited Liability Partnerships", revised in 2010 and the Companies Act 2006.

1.2 Turnover

Fees earned is the total value of services provided by the limited liability partnership in the ordinary course of the business net of VAT. Fee income is recognised as earned when, and to the extent that, the firm obtains the right to consideration in exchange for its performance under these contracts. It is measured at the fair value of the right to consideration, which represents amounts chargeable to clients, including expenses and disbursements but excluding VAT.

For incomplete contracts, an assessment is made of the extent to which revenue has been earned. This assessment takes into account the nature of the assignment, its stage of completion and the relevant contract terms. Revenue in respect of contingent fee engagements (over and above any agreed minimum fee) is recognised when the contingent event occurs and the recoverability of the fee is assured.

Unbilled revenue is included within trade debtors.

1.3 Members' remuneration

Profit-sharing arrangements which represent a debt of the LLP are expensed to the profit and loss account and disclosed as "Members' remuneration charged as an expense". All profits are allocated to members of the LLP in the year in which they arise.

Losses are borne by the LLP and are not divided amongst the members.

1.4 Members' capital

Members' capital, which is repayable when membership ceases, is accounted for as a financial liability.

1.5 Taxation

The taxation payable on the partnership profits is the personal liability of the members during the year and consequently neither taxation nor related deferred taxation are accounted for in the financial statements.

2 Ultimate parent company

The immediate parent entity is D Young & Co LLP.