

**ATTILA GROUP LLP**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2017**

Company Registration Number OC355270



# **ATTILA GROUP LLP**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017**

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# **ATTILA GROUP LLP**

## **DESIGNATED MEMBERS AND ADVISORS**

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**Designated members**

The Hon. W W Astor  
Mr J S Aumonier  
Mr A R A Drummond

**Registered office**

One New Change  
London  
EC4M 9AF

**Accountants**

F. W. Smith, Riches & Co.  
Chartered Accountants  
15 Whitehall  
London  
SW1A 2DD

## **ATTILA GROUP LLP**

### **REPORT OF THE MEMBERS FOR THE YEAR ENDED 31 MARCH 2017**

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The members have pleasure in presenting their report and the unaudited financial statements of the LLP for the year ended 31 March 2017.

#### **PRINCIPAL ACTIVITIES**

The principal activity of the company during the year was investment management. The LLP did not trade in the period.

#### **RESULTS FOR THE YEAR AND ALLOCATION TO MEMBERS**

The profit for the year available for distribution to members was £nil.

#### **DESIGNATED MEMBERS**

The following were designated members during the year:

The Hon. W W Astor  
Mr J S Aumonier  
Mr A R A Drummond

#### **POLICY WITH RESPECT TO MEMBERS' DRAWINGS AND SUBSCRIPTION AND REPAYMENTS OF AMOUNTS SUBSCRIBED OR OTHERWISE CONTRIBUTED BY MEMBERS**

Members are permitted to make drawings in anticipation of profits which will be allocated to them. The amount of such drawings is set at the beginning of each financial year, taking into account the anticipated cash needs of the LLP.

New members are required to subscribe a minimum level of capital and in subsequent years members maybe invited to subscribe for further capital, if required, the amounts of which will be determined by the performance and seniority of those members. On retirement, capital is repaid to members.

#### **RESPONSIBILITIES OF THE MEMBERS**

The members are responsible for preparing the Members' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the members to prepare financial statements for each financial year. Under that law the members have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'. Under company law, (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008) the members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the LLP and of the profit or loss of the LLP for that period.

In preparing those financial statements, the members are required to:

- select suitable accounting policies for the LLP's financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the LLP will continue in business.

## **ATTILA GROUP LLP**

### **REPORT OF THE MEMBERS FOR THE YEAR ENDED 31 MARCH 2017**

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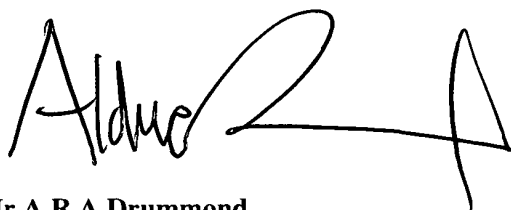
#### **RESPONSIBILITIES OF THE MEMBERS (CONTINUED)**

The members are responsible for keeping adequate accounting records that are sufficient to show and explain the LLP's transactions and disclose with reasonable accuracy at any time the financial position of the LLP and enable them to ensure that the financial statements comply with the Companies Act 2006, as applied by The Limited Liability Partnerships (Accounts and Audit) Application of Companies Act 2006 Regulations 2008. The members are also responsible for safeguarding the assets of the LLP and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **SMALL LLP PROVISIONS**

This report has been prepared in accordance with the provision applicable to limited liability partnerships subject to the small limited liability partnership regime.

Signed on behalf of the members on 7 December 2017

A handwritten signature in black ink, appearing to read 'Aldred', followed by a long horizontal stroke and a vertical line at the end.

**Mr A R A Drummond**  
Designated member

Registered Number: OC355270

## ATTILA GROUP LLP

### CHARTERED ACCOUNTANTS' REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

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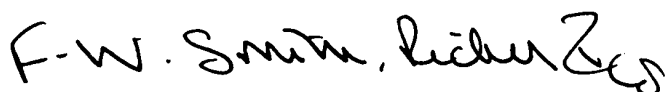
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Attila Group LLP for the year ended 31 March 2017 as set out on pages 5 to 9 from the LLP's accounting records and from information and explanations you have given us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/membershandbook](http://www.icaew.com/membershandbook).

This report is made solely to the Members of Attila Group LLP, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Attila Group LLP and state those matters that we have agreed to state to the Members of Attila Group LLP, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Attila Group LLP and its Members as a body for our work or for this report.

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

We have not been instructed to carry out an audit or a review of the financial statements of Attila Group 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 financial statements.



**F. W. Smith, Riches & Co.**  
Chartered Accountants  
London  
7 December 2017

**ATTILA GROUP LLP****PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2017**


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	Note	2017 £	2016 £
<b>TURNOVER</b>		-	-
Administrative expenses		-	-
<b>OPERATING LOSS</b>		-	-
(Profit)/loss on disposal of fixed asset investments		-	-
<b>RESULT FOR THE FINANCIAL YEAR BEFORE MEMBERS' REMUNERATION AND PROFIT SHARES AVAILABLE FOR DISCRETIONARY DIVISION AMONG MEMBERS</b>		-	-

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**ATTILA GROUP LLP****BALANCE SHEET  
AS AT 31 MARCH 2017**

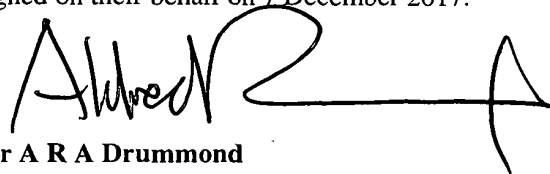
	Note	2017 £	2016 £
<b>FIXED ASSETS</b>			
Investments	3	400	400
<b>CREDITORS: Amounts falling due within one year</b>	4	400	400
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		-	-
<b>REPRESENTED BY:</b>			
Loans and other debts due to members			
Other amounts		-	-
<b>EQUITY</b>			
Members' other interests		-	-
<b>TOTAL MEMBERS' INTERESTS</b>		-	-

For the year ending 31 March 2017 the limited liability partnership was entitled to exemption from audit under section 480 of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit)(Application of Companies Act 2006) Regulations 2008) relating to small dormant limited liability partnerships.

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

These financial statements have been prepared in accordance with the provisions applicable to dormant limited liability partnerships subject to the small limited liability partnerships regime and in accordance with the provisions of FRS 102 Section 1A – small entities.

These financial statements were approved by the members and authorised for issue by the board and are signed on their behalf on 7 December 2017.



**Mr A R A Drummond**  
Designated Member



**ATTILA GROUP LLP****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**

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**1. ACCOUNTING POLICIES****Statement of compliance**

The principal activity of the LLP during the year was investment management. The LLP did not trade in the period.

Attila Group LLP is a limited liability partnership and is incorporated and domiciled in England and Wales. The address of its registered office is One New Change, London, EC4M 9AF.

**Basis of preparation of financial statements**

The financial statements have been prepared in accordance with United Kingdom Accounting Standards, including Section 1A 'Small Entities' of Financial Reporting Standard 102, 'the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland' ("FRS 102"), the Statement of Recommended Practice (SORP) 'Accounting by Limited Liability Partnerships' (January 2017) and the Companies Act 2006 (as applied to LLPs). The financial statements have been prepared under the historical cost convention.

The LLP has adopted FRS 102 for the first time in these financial statements. The LLP transitioned from previously extant United Kingdom Generally Accepted Accounting Practice ("UK GAAP") as at 1 April 2015. An explanation of how the transition to FRS 102 has affected the reported financial position and financial performance is given in note 7.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise judgement in the process of applying the LLP's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

**Financial instruments**

The LLP has chosen to adopt Sections 11 and 12 of FRS 102 in respect of financial instruments.

***Short term debtors and creditors***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Profit and Loss Account in 'administrative expenses'.

**Functional and presentation currency**

The LLP's functional and presentation currency is the pound sterling.

**Fixed asset investments**

Fixed asset investments are stated at cost less any provision for permanent diminution in value.

# ATTILA GROUP LLP

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

### 2. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In preparing the financial statements management are required to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from these estimates. Whilst management have made judgements, estimates and assumptions in preparing the financial statements, they consider that these have not had a significant effect on amounts recognised.

### 3. INVESTMENTS

	Investments in related parties £
<b>COST AND NET BOOK VALUE</b>	
At 1 April 2016 and 31 March 2017	<b>400</b>

The LLP holds directly the following interests:

	Place of registration	Shares held %	Type of share
Attila (BR) Limited	England & Wales	100	B Ordinary
Attila (BR) (No 2) Limited	England & Wales	100	B Ordinary

The LLP does not hold any A Ordinary shares in the above investments, and accordingly does not control the above companies.

### 4. CREDITORS: Amounts falling due within one year

	2017 £	2016 £
Amounts owed to group undertakings	200	200
Loans due to a Member	200	200
	<b>400</b>	<b>400</b>

### 5. RELATED PARTY TRANSACTIONS

At 31 March 2017 the following amounts are due to related parties and members:

Attila (BR) (No 2) Limited	£200 (2016 - £200)
Mr A.R.A. Drummond	£200 (2016 - £200)

At 31 March 2017 the ultimate controlling parties were the designated members.

**ATTILA GROUP LLP****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**

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**6. MEMBERS' INTERESTS**

	<b>Total £</b>
Balance at 1 April 2016	-
Balance at 31 March 2017	-

**7. FIRST TIME ADOPTION OF FRS 102**

This is the first time that the LLP has presented its results under FRS 102. The last financial statements prepared under previously extant UK GAAP were for the year ended 31 March 2016. The date of transition to FRS 102 was 1 April 2015. There were no material adjustments to the LLP's reported equity or profit arising during the period of transition.