

REGISTRAR

Registration number: OC386539

Le Coultre LLP

Unaudited Abbreviated Accounts
for the Period from 10 July 2013 to 31 July 2014

Thomas Nock Martin Limited
Chartered Accountants
5 Hagley Court South
The Waterfront
Brierley Hill
West Midlands
DY5 1XE



Le Coultre LLP

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The following reproduces the text of the accountants' report in respect of the LLP's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 3) have been prepared.

**Chartered Accountants' Report to the Members on the Unaudited Financial Statements
of
Le Coultre LLP**

In order to assist you to fulfil your duties under the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships Regulations 2008, we have prepared for your approval the financial statements of Le Coultre LLP for the period ended 31 July 2014 set out on pages from the LLP's accounting records and from information and explanations you have given us.

As a practising 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 icaew.com/membershandbook.

This report is made solely to the members of Le Coultre LLP, as a body, in accordance with the terms of our engagement letter dated 22 December 2014. Our work has been undertaken solely to prepare for your approval the financial statements of Le Coultre LLP and state those matters that we have agreed to state to the members of Le Coultre LLP, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Le Coultre LLP and its members as a body for our work or for this report.

It is your duty to ensure that Le Coultre LLP has kept adequate accounting records and to prepare financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Le Coultre LLP. You consider that Le Coultre 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 Le Coultre 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 accounts.

Thomas Nock Martin Limited
Chartered Accountants

18 March 2015

5 Hagley Court South
The Waterfront
Brierley Hill
West Midlands
DY5 1XE

Le Coultre LLP (Registration number: OC386539)

Abbreviated Balance Sheet as at 31 July 2014

	31 July 2014	
	£	£
Current assets		
Debtors	26,192	
Cash at bank and in hand	<u>38</u>	
		26,230
Creditors: Amounts falling due within one year		<u>(26,230)</u>
Net liabilities		<u>-</u>
Represented by:		
Members' capital and reserves		<u>-</u>
Total members' interests		
Members' other interests		-
Amounts due from members		<u>(26,192)</u>
		<u>(26,192)</u>

For the financial period ended 31 July 2014, the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships Regulations 2008.

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

The abbreviated accounts have been prepared in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

Approved by the members on 18 March 2015 and signed on their behalf by:



G Gordon
Designated Member

The notes on page 3 form an integral part of these financial statements.

Le Coultre LLP

Notes to the abbreviated accounts for the Period Ended 31 July 2014

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and in accordance with the requirements of the Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in March 2010 (SORP 2010).

Turnover

Turnover represents the total invoice value, net of value added tax, of sales made during the trading period and derives from the provision of services falling within the LLP's ordinary activities.

Start-up costs

Start-up costs are accounted for on a basis consistent with similar costs incurred as part of the LLP's ongoing business.

Where there are no similar ongoing costs, start up costs which satisfy the criteria under relevant accounting standards to be recognised as assets are included in the balance sheet. All other costs are written off as incurred.

2 Related parties

Controlling entity

Gary Gordon, a designated member, is the controlling member of the LLP.