

Limited Liability Partnership registration number SO307082 (Scotland)

**IMPACT LEGAL LLP**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2021**  
**PAGES FOR FILING WITH REGISTRAR**

# IMPACT LEGAL LLP

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## **IMPACT LEGAL LLP**

### **REPORT TO THE MEMBERS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF IMPACT LEGAL LLP**

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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 Impact Legal LLP for the period ended 30 November 2021 which comprise, the balance sheet and the related notes from the limited liability partnership's accounting records and from information and explanations you have given us.

As a practising member firm of the ICAS we are subject to its ethical and other professional requirements which are detailed at <https://icas.com/icas-framework-preparation-of-accounts>

This report is made solely to the limited liability partnership's members of Impact Legal LLP, as a body, in accordance with the terms of our engagement letter dated 9 November 2022. Our work has been undertaken solely to prepare for your approval the financial statements of Impact Legal LLP and state those matters that we have agreed to state to the limited liability partnership's members of Impact Legal LLP, as a body, in this report in accordance with the requirements of the ICAS as detailed at <https://icas.com/icas-framework-preparation-of-accounts>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Impact Legal LLP and its members as a body, for our work or for this report.

It is your duty to ensure that Impact Legal 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 result of Impact Legal LLP. You consider that Impact Legal 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 Impact Legal 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.

**Findlays**  
**Chartered Accountants**  
11 Dudhope Terrace  
Dundee

DD3 6TS

9 November 2022

# IMPACT LEGAL LLP

## BALANCE SHEET

AS AT 30 NOVEMBER 2021

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	Notes	2021 £	£
Represented by:			=====
			=====

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

The members of the limited liability partnership have elected not to include a copy of the profit and loss account within the financial statements.

For the financial period ended 30 November 2021 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 dormant limited liability partnerships.

The members acknowledge their responsibilities for complying with the requirements of the Act (as applied to limited liability partnerships) with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to limited liability partnerships subject to the small limited liability partnerships regime.

The financial statements were approved by the members and authorised for issue on 9 November 2022 and are signed on their behalf by:

Mr Neil Brinie  
**Designated member**

**Limited Liability Partnership Registration No. SO307082**

# IMPACT LEGAL LLP

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED 30 NOVEMBER 2021**

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### **1 Accounting policies**

#### **Limited liability partnership information**

Impact Legal LLP is a limited liability partnership incorporated in Scotland. The registered office is Laguna House, Murthly, Perth, Perth & Kinross, United Kingdom, PH1 4HE.

The limited liability partnership's principal activities are disclosed in the Members' Report.

#### **1.1 Reporting period**

The financial statements have been prepared for a period longer than one year. The reason is to include the days from incorporation to the preferred financial year end. There are no comparatives as this is the first set of financial statements as the LLP remains dormant.

#### **1.2 Accounting convention**

These financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting by Limited Liability Partnerships" issued in December 2018, together with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the limited liability partnership. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.3 Profit and loss account**

The LLP has not traded during the period. During this time, the LLP received no income and incurred no expenditure and therefore no Profit and loss account is presented in these financial statements.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.