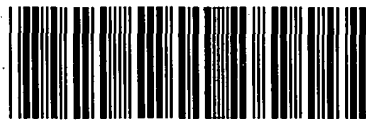


Limited Liability Partnership Registration No. OC314216 (England and Wales)

**CAT FINANCIAL SERVICES LLP**  
**MEMBERS' REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

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# **CAT FINANCIAL SERVICES LLP**

## **LIMITED LIABILITY PARTNERSHIP INFORMATION**

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<b>Designated members</b>	Stichting Flaskinn Stichting LLP Management
<b>Limited liability partnership number</b>	OC314216
<b>Registered office</b>	Third Floor 5 Lloyds Avenue London United Kingdom EC3N 3AE

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# **CAT FINANCIAL SERVICES LLP**

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# CAT FINANCIAL SERVICES LLP

## MEMBERS' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2015**

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The members present their report and financial statements for the year ended 31 December 2015.

### Principal activities

The principal activity of the limited liability partnership continued to be that of acting as a finance company. All financing activities are undertaken outside of the United Kingdom. The members are both non-resident to the United Kingdom. These financial statements are reported in US dollars (\$).

### Designated Members

The following designated members have held office since 1 January 2015:

Stichting Flaskinn  
Stichting LLP Management

### Policy on members' drawings

The members' drawing policy allows each member to draw a proportion of their profit share, subject to the cash requirements of the business.

A member's capital requirement is linked to their share of profit and the financing requirement of the limited liability partnership. There is no opportunity for appreciation of the capital subscribed. Just as incoming members introduce their capital at "par", so the retiring members are repaid their capital at "par".

### Statement of members' responsibilities

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

Company law (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008) 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 United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 limited liability partnership and of the profit or loss of the limited liability partnership for that year. In preparing those financial statements, the members are required to:

- select suitable accounting policies 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 limited liability partnership will continue in business.

The members are responsible for keeping adequate accounting records that are sufficient to show and explain the limited liability partnership's transactions and disclose with reasonable accuracy at any time the financial position of the limited liability partnership and to 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). They are also responsible for safeguarding the assets of the limited liability partnership and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the members

  
Stichting Flaskinn  
Designated Member

  
Stichting LLP Management  
Designated Member

27 ~~26~~ September 2016

# CAT FINANCIAL SERVICES LLP

## PROFIT AND LOSS ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2015**

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	Notes	2015 \$	2014 \$
Turnover		2,359,309	2,882,265
Administrative expenses		(9,310)	(13,126)
		<hr/>	<hr/>
Profit on ordinary activities before taxation		2,349,999	2,869,139
Tax on profit on ordinary activities		-	-
		<hr/>	<hr/>
Profit for the financial year before members' remuneration and profit shares		<u>2,349,999</u>	<u>2,869,139</u>

# CAT FINANCIAL SERVICES LLP

## BALANCE SHEET

AS AT 31 DECEMBER 2015

	Notes	2015 \$	\$	2014 \$	\$
<b>Current assets</b>					
Debtors	2	24,850,953		22,491,643	
Cash at bank and in hand		5,793		7,371	
		<u>24,856,746</u>		<u>22,499,014</u>	
<b>Creditors: amounts falling due within one year</b>	3	(1,988)		(506)	
<b>Total assets less current liabilities</b>		<u>24,854,758</u>		<u>22,498,508</u>	
<b>REPRESENTED BY:</b>					
<b>Loans and other debts due to members within one year</b>					
Other amounts	4	24,855,812		22,498,312	
		<u>24,855,812</u>		<u>22,498,312</u>	
<b>Members' other interests:</b>					
Other reserves classified as equity	4	(1,250)		-	
Members capital	4	196		196	
		<u>24,854,758</u>		<u>22,498,508</u>	
<b>TOTAL MEMBERS' INTERESTS</b>					
Loans and other debts due to members	4	24,855,812		22,498,312	
Members' other interests	4	(1,054)		196	
		<u>24,854,758</u>		<u>22,498,508</u>	

For the financial year ended 31 December 2015 the limited liability partnership 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) relating to small limited liability partnerships.

The members acknowledge their responsibility for complying with the requirements of the Companies Act 2006 (as applied to limited liability partnerships) with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to limited liability partnerships subject to the small limited liability partnerships' regime and the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the Members for issue on <sup>27</sup>~~26~~ September 2016

  
Stichting Flakman  
Designated Member

  
Stichting LLP Management  
Designated Member

Limited Liability Partnership Registration No. OC314216

# CAT FINANCIAL SERVICES LLP

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 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 January 2015).

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 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Limited Liability Partnership Statement of Recommended Practice, which have been applied consistently (except as otherwise stated).

#### 1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### 1.4 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into United States dollars at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

2	Debtors	2015	2014
		\$	\$
	Other debtors	24,850,953	22,491,643
		<u>                    </u>	<u>                    </u>
3	Creditors: amounts falling due within one year	2015	2014
		\$	\$
	Other creditors	1,988	506
		<u>                    </u>	<u>                    </u>

# CAT FINANCIAL SERVICES LLP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

### 4 Members' interests

	Members' other interests		Loans and other debts due		Total	2014
	Members' capital (classified as equity)	Other reserves	Total	to/(from) members		
	\$	\$	\$	\$	\$	\$
Amount due to members				22,498,312		
Members' interests at 1 January 2015	196	-	196	22,498,312	22,498,508	19,617,734
Profit for the financial year available for discretionary division among members	-	2,349,999	2,349,999	-	2,349,999	2,869,139
Members' interests after profit for the year	196	2,349,999	2,350,195	22,498,312	24,848,507	22,486,873
Other divisions of profits	-	(2,351,249)	(2,351,249)	2,351,249	-	-
Drawings	-	-	-	6,251	6,251	-
Other movements	-	-	-	-	-	11,635
Members' interests at 31 December 2015	196	(1,250)	(1,054)	24,855,812	24,854,758	22,498,508
Amounts due to members				24,855,812		

### 5 Loans and other debts due to members

	2015	2014
	\$	\$
Amounts owed to members in respect of profits	24,855,812	22,486,677
Other	-	11,635
	24,855,812	22,498,312

In the event of a winding up the amounts included in "Loans and other debts due to members" will rank equally with unsecured creditors.

### 6 Information in relation to members

	2015	2014
	Number	Number
The average number of members during the year was:	-	2