

Registered number
OC337010

B Capital Partners LLP
Unaudited Filleted Accounts
31 December 2016



B Capital Partners LLP
Registered number:
Balance Sheet
as at 31 December 2016

OC337010

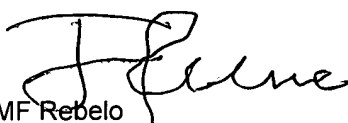
	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	3	2,629	5,259
		<u>2,629</u>	<u>5,259</u>
Current assets			
Cash at bank and in hand		867	323
		<u>867</u>	<u>323</u>
Creditors: amounts falling due within one year	4	-	(800)
Net current assets/(liabilities)		<u>867</u>	<u>(477)</u>
Total assets less current liabilities		3,496	4,782
Net assets attributable to members		<u>3,496</u>	<u>4,782</u>
Represented by:			
Loans and other debts due to members	5	<u>3,396</u>	<u>4,682</u>
Members' other interests			
Members' capital classified as equity		100	100
		<u>100</u>	<u>100</u>
		<u>3,496</u>	<u>4,782</u>
Total members' interests			
Loans and other debts due to members	5	<u>3,396</u>	<u>4,682</u>
		<u>3,396</u>	<u>4,682</u>
Members' other interests		100	100
		<u>3,496</u>	<u>4,782</u>

For the year ended 31 December 2016 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied to LLPs).

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 (as applied to LLPs) with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime. The profit and loss account has not been delivered to the Registrar of Companies.

These accounts were approved by the members on 29 May 2017 and signed on their behalf by:


JMF Rebelo


B Capital Services Ltd

B Capital Partners LLP
Notes to the Accounts
for the year ended 31 December 2016

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Statement of Recommended Practice (SORP), Accounting by Limited Liability Partnerships.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Division of profits

Profits are treated as being available for discretionary division only if the LLP has an unconditional right to refuse payment of the profits of a particular year unless and until the members agree to divide them. Profits are otherwise automatically divided and included under Members' remuneration charged as an expense in the profit and loss account.

Taxation

Taxation is not provided for in the accounts as taxation is the personal liability of the members. Any amounts held by the LLP on behalf of members in respect of their tax liabilities are treated as debts due to members.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Members' capital

Members' capital is classified as debt and not equity if there is a contractual obligation for the LLP to repay the capital to members, even if that obligation is conditional.

B Capital Partners LLP
Notes to the Accounts
for the year ended 31 December 2016

2 Employees

	2016 Number	2015 Number
Average number of persons employed by the LLP	-	-

3 Tangible fixed assets

	Plant and machinery etc £	Total £
Cost		
At 1 January 2016	7,889	7,889
Additions	-	-
Disposals	-	-
At 31 December 2016	<u>7,889</u>	<u>7,889</u>
Depreciation		
At 1 January 2016	2,630	2,630
Charge for the year	2,630	2,630
On disposals	-	-
At 31 December 2016	<u>5,260</u>	<u>5,260</u>
Net book value		
At 31 December 2016	<u>2,629</u>	<u>2,629</u>
At 31 December 2015	<u>5,259</u>	<u>5,259</u>

4 Creditors: amounts falling due within one year

	2016 £	2015 £
Other creditors and accruals	-	800
	<u>-</u>	<u>800</u>

5 Loans and other debts due to members

	2016 £	2015 £
Amounts due to members in respect of profits	3,396	4,682
	<u>3,396</u>	<u>4,682</u>
Amounts falling due within one year	3,396	4,682
	<u>3,396</u>	<u>4,682</u>

Loans and other debts due to members rank equally with debts due to ordinary creditors in a winding up.

B Capital Partners LLP
Notes to the Accounts
for the year ended 31 December 2016

6 Other information

B Capital Partners LLP is a limited liability partnership incorporated in England. Its registered office is:
103 Mount Street
London
W1K 2TJ