

ACARIO  
INVESTMENTS  
LLP

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# Unaudited Financial Statements

as per	31 December 2012
Company Name	ACARIO INVESTMENTS LLP
Registration Number	OC349608
Incorporation Date	28 <sup>th</sup> October 2009

MONDAY



## 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 taking into account the anticipated cash needs of the LLP.

An agreement of all of the members is needed for any further subscription or repayment of capital.

On retirement, the interest of the member will be valued at its open market value. Such member may sell or otherwise transfer his interest in the LLP to another member but may not sell or otherwise transfer his interest to a person who is not already a member of the LLP without the members' consent.

## INFORMATION IN RELATION TO MEMBERS

The average number of members during the period was	2
Remuneration paid under the terms of the LLP agreement was	0
The amount of profit attributable to the member with the largest entitlement was GBP	0

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RECONCILIATION  
OF MEMBERS INTERESTS

	Total GBP
Member's capital	2
Amounts withdrawn by members (Remuneration)	0
Member's interests at 31 December 2012	2

This report was approved by the members and signed on their behalf, by



Designated member  
Authorised Signatory

Date 10<sup>th</sup> September 2013

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ABBREVIATED  
BALANCE SHEET

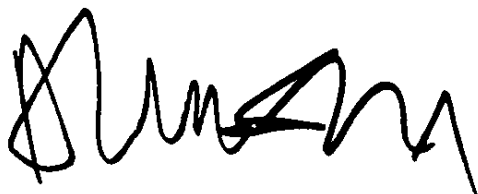
	As at 31 December 2012 GBP
Cash	2
Total assets	2
Represented by	
Member's capital	2

The members consider that the LLP is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 ("the Act")

The members acknowledge their responsibilities for ensuring that the LLP keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the LLP as well as of its profit or loss for the period here documented in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006, as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, relating to the financial statements so far as applicable to the LLP

The financial statements have been prepared in accordance with the special provisions relating to LLPs subject to the small LLPs regime within Part 15 of the Companies Act 2006 as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved and authorised for issue by the members and were signed on their behalf by



Designated member  
Authorised Signatory

Date 10<sup>th</sup> September 2013

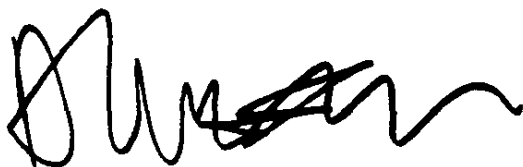
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PROFIT AND LOSS  
ACCOUNT

Period ended  
31 December 2012  
GBP

Turnover	0
Member's remuneration charged as an expense	0
Result for the financial period available for discretionary division among members	0



Designated member  
Authorised Signatory

Date 10<sup>th</sup> September 2013

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**NOTES  
TO THE FINANCIAL STATEMENTS**

**ACCOUNTING POLICIES**

**Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the requirements of the Statement of Recommended Practice "Accounting by Limited Liability Partnerships"

**Cash flow**

The financial statements do not include a cash flow statement because the LLP, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008)

**Turnover**

No Turnover

**Investment properties**

No specifications

**Members' participation rights**

Members' participation rights are the rights of a member against the LLP that arise under the members' agreement (for example, in respect of amounts subscribed or otherwise contributed, remuneration and profits)

Members' participation rights in the earnings or assets of the LLP are analysed between those that are, from the LLP's perspective, either a financial liability or equity, in accordance with the provisions of section 12 of the Financial Reporting Standard for Smaller Entities. A member's participation right results in a liability unless the right to any payment is discretionary on the part of the LLP

Amounts subscribed or otherwise contributed by members, for example members' capital, are classed as equity if the LLP has an unconditional right to refuse payment to members. If the LLP does not have such an unconditional right, such amounts are classified as liabilities

Where profits are automatically divided as they arise, so the LLP does not have an unconditional right to refuse payment, the amounts arising that are due to members are in the nature of liabilities. They are therefore treated as an expense in the profit and loss account in the relevant year. To the extent that they remain unpaid at the year end, they are shown as liabilities in the balance sheet

Conversely, where profits are divided only after a decision by the LLP or its representative, so that the LLP has an unconditional right to refuse payment, such profits are classed as an appropriation of equity rather than as an expense. They are therefore shown as a residual amount available for discretionary division among members in the profit and loss account and are equity appropriations in the balance sheet

Other amounts applied to members, for example remuneration paid under an employment contract and

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interest on capital balances, are treated in the same way as all other divisions of profits, as described above, according to whether the LLP has, in each case, an unconditional right to refuse payment

All amounts due to members that are classified as liabilities are presented in the balance sheet within 'Loans and other debts due to members' Amounts due to members that are classified as equity are shown in the balance sheet within 'Members' other interests'

INVESTMENT PROPERTY

No specifications

DEBTORS

No specifications

CREDITORS

No specifications

LOANS AND OTHER DEBTS DUE TO MEMBERS

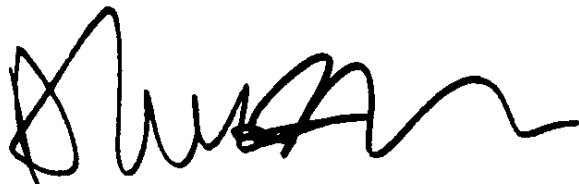
No specifications

RELATED PARTY TRANSACTIONS

No specifications

CONTROLLING PARTY

In the opinion of the members there is no controlling party



Designated member  
Authorised Signatory

Date 10<sup>th</sup> September 2013