

**BC ROLATUBE LLP**  
**UNAUDITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 MAY 2016**

**Registered Number: OC355173**

THURSDAY



\*L658PRKR\*

LD4

27/04/2017

#308

COMPANIES HOUSE

## BALANCE SHEET

AS AT 31 MAY 2016

	Notes	2016 £	2015 £
<b>FIXED ASSETS</b>			
Investments	2	1,028,650	1,028,650
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		25	25
<b>CREDITORS:</b> amounts falling due within one year		(975)	(975)
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>		<u>£1,027,700</u>	<u>£1,027,700</u>
<b>REPRESENTED BY:</b>			
<b>Equity</b>			
Members' capital		1,047,600	1,047,600
Other amounts		(19,900)	(19,900)
		<u>£1,027,700</u>	<u>£1,027,700</u>
<b>MEMORANDUM OF MEMBERS' TOTAL INTERESTS</b>			
Members' other interests		<u>£1,027,700</u>	<u>£1,027,700</u>

The members consider that the LLP is entitled to exemption from the requirement to have an audit under the provisions of section 480 of the Companies Act 2006, as applied by the Limited Liability Partnership Regulations (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 at 31 May 2016 and of its profit for the year then ended 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 January 2015).

The financial statements were approved and authorised for issue by the members and were signed on their behalf on 21 April 2017.

P O'Kane on behalf of Beyond Capital LLP  
Designated Member



# BC ROLATUBE LLP

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2016

---

### 1. ACCOUNTING POLICIES

#### Accounting convention

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 January 2015) and the requirements of the Statement of Recommended Practice "Accounting by Limited Liability Partnerships".

#### Investments

Investments are stated at cost less provision for any permanent diminution in value.

#### Allocation of profits and losses

Members from time to time make drawings, which represents allocated profits paid on account. The level and timing of these distributions is determined by management taking into account the LLP's cash requirements.

This allocation to the members of residual profits for the financial year occurs following the finalisation of the financial statements for that year. A member's share in the profit or loss for the year is accounted for as an allocation of profits or losses. Unallocated profits or losses are included within 'other reserves'.

#### Taxation

Members are personally liable for taxation on their share of the LLP profits. Consequently no reserve for taxation is made in these financial statements.

#### Capital

The capital requirements of the LLP are determined from time to time by the members. Each member is required to subscribe to a proportion of this capital. No interest is paid on this capital.

### 2. INVESTMENTS

Cost  
£

#### Trade investments, unquoted

At 1 June 2015 and 31 May 2016

£1,028,650

---

---