

Registered number  
OC363756

CEL Trading (South East) LLP

Abbreviated Accounts

30 April 2014

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COMPANIES HOUSE

**CEL Trading (South East) LLP**  
**Registered number: OC363756**  
**Abbreviated Balance Sheet**  
**as at 30 April 2014**

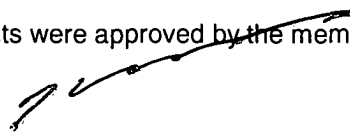
	<b>Notes</b>	<b>2014</b> £	<b>2013</b> £
<b>Fixed assets</b>			
Tangible assets	2	1,300	2,600
<b>Current assets</b>			
Cash at bank and in hand		3,325	9
<b>Creditors: amounts falling due within one year</b>		(1,200)	(1,200)
<b>Net current assets/(liabilities)</b>		<u>2,125</u>	<u>(1,191)</u>
<b>Total assets less current liabilities</b>		3,425	1,409
 <b>Net assets attributable to members</b>		 <u>3,425</u>	 <u>1,409</u>
<b>Represented by:</b>			
<b>Loans and other debts due to members</b>		<u>(30,000)</u>	<u>-</u>
<b>Members' other interests</b>			
Members' capital classified as equity		(52,130)	(52,130)
Other reserves		85,555	53,539
		<u>33,425</u>	<u>1,409</u>
		<u>3,425</u>	<u>1,409</u>

For the year ended 30 April 2014 the LLP 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.

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

The accounts have been prepared in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

These accounts were approved by the members on 19 January 2015 and signed on their behalf by:

  
 Mr J Loydall  
 Designated member

**CEL Trading (South East) LLP**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 April 2014**

**1 Accounting policies**

***Basis of preparation***

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

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% straight line
Motor vehicles	25% straight line

***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Foreign currencies***

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

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

***Pensions***

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**2 Tangible fixed assets**

£

**Cost**

At 1 May 2013	5,200
At 30 April 2014	5,200

**CEL Trading (South East) LLP**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 April 2014**

**Depreciation**

At 1 May 2013	2,600
Charge for the year	<u>1,300</u>
At 30 April 2014	<u>3,900</u>

**Net book value**

At 30 April 2014	<u>1,300</u>
At 30 April 2013	<u>2,600</u>