

Registered number  
OC367581

**Carbon Plus Capital LLP**

**Abbreviated Accounts**

**31 August 2014**

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Abbreviated Accounts  
31 August 2014

SATURDAY



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COMPANIES HOUSE

**Carbon Plus Capital LLP**  
**Registered number: OC367581**  
**Abbreviated Balance Sheet**  
**as at 31 August 2014**

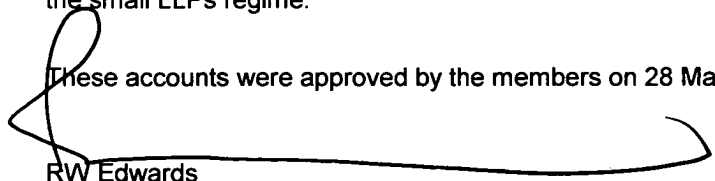
	<b>Notes</b>	<b>2014 £</b>	<b>2013 £</b>
<b>Fixed assets</b>			
Tangible assets	2	127	190
<b>Current assets</b>			
Cash at bank and in hand		1,850	8,692
<b>Creditors: amounts falling due within one year</b>		(408)	648
<b>Net current assets</b>		<u>1,442</u>	<u>9,340</u>
<b>Total assets less current liabilities</b>		1,569	9,530
<b>Net assets attributable to members</b>		<u>1,569</u>	<u>9,530</u>
<b>Represented by:</b>			
<b>Loans and other debts due to members</b>		<u>4,000</u>	<u>-</u>
<b>Members' other interests</b>			
Members' capital classified as equity		129,000	129,000
Other reserves		(131,431)	(119,470)
		<u>(2,431)</u>	<u>9,530</u>
		<u>1,569</u>	<u>9,530</u>

For the year ended 31 August 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 28 May 2015 and signed on their behalf by:

  
RW Edwards  
Designated member

**Carbon Plus Capital LLP**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 August 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 September 2013	253
At 31 August 2014	253

**Carbon Plus Capital LLP**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 August 2014**

**Depreciation**

At 1 September 2013	63
Charge for the year	63
At 31 August 2014	<u>126</u>

**Net book value**

At 31 August 2014	<u>127</u>
At 31 August 2013	<u>190</u>