

STRATUS CEDAR LLP

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2014

Limited Liability Partnership Registration No. OC36221 (England and Wales)

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COMPANIES HOUSE

STRATUS CEDAR LLP

ABBREVIATED BALANCE SHEET

AS AT 30 APRIL 2014

	Notes	2014 £	£	2013 £	£
Fixed assets					
Tangible assets	2	10,744,011		7,000,246	
Current assets					
Cash at bank and in hand		410,852		669,909	
Creditors: amounts falling due within one year		<u>(358,799)</u>		<u>(358,560)</u>	
Net current assets		52,053		311,349	
Total assets less current liabilities		10,796,064		7,311,595	
Creditors: amounts falling due after more than one year	3	<u>(7,296,044)</u>		<u>(3,811,575)</u>	
NET ASSETS ATTRIBUTABLE TO MEMBERS		<u>3,500,020</u>		<u>3,500,020</u>	
REPRESENTED BY:					
Members' other interests:					
Members capital		3,500,020		3,500,020	
		<u>3,500,020</u>		<u>3,500,020</u>	
TOTAL MEMBERS' INTERESTS					
Members' other interests		3,500,020		3,500,020	
		<u>3,500,020</u>		<u>3,500,020</u>	

STRATUS CEDAR LLP

ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 30 APRIL 2014

For the financial year ended 30 April 2014 the limited liability partnership 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) relating to small limited liability partnerships.

The members acknowledge their responsibility for complying with the requirements of the Companies Act 2006 (as applied to limited liability partnerships) with respect to accounting records and the preparation of financial statements.

These abbreviated accounts have been prepared in accordance with the provisions applicable to limited liability partnerships subject to the small limited liability partnerships' regime within Part 15 of the Companies Act 2006.

Approved by the Members for issue on 3 November 2014



Mr Pramit Shah
Designated Member



Mr Sandip Shah
Designated Member

Limited Liability Partnership Registration No. OC36221

STRATUS CEDAR LLP

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2014

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP); "Accounting by Limited Liability Partnerships", revised in 2010 and the Companies Act 2006.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Limited Liability Partnership Statement of Recommended Practice, which have been applied consistently (except as otherwise stated).

1.3 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Freehold	Nil
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No depreciation is provided in respect of freehold land and buildings. This is a departure from the Companies Act 2006 which requires that all properties are depreciated. In the members' opinion an impairment review is carried out every year and any permanent diminution in value is written off to the profit and loss account, depreciation is only one of the many factors considered in the impairment review and accordingly the amount of depreciation which might otherwise be charged cannot be separately identified and quantified. The members consider that this policy results in the accounts giving a true and fair view.

2 Fixed assets

	Tangible assets
Cost	£
At 1 May 2013	7,000,246
Additions	3,743,765
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At 30 April 2014	10,744,011
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At 30 April 2013	7,000,246
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3 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £7,296,044 (2013 - £3,811,575).