

WORLDVIEW CAPITAL MANAGEMENT LLP
UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

WORLDVIEW CAPITAL MANAGEMENT LLP

CONTENTS

	Page
Statement of Financial Position	1 - 2
Notes to the Financial Statements	3 - 5

WORLDVIEW CAPITAL MANAGEMENT LLP
REGISTERED NUMBER: OC362400

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Current assets			
Debtors: amounts falling due within one year	4	323,784	800,793
Cash at bank and in hand		161,604	129,190
		<u>485,388</u>	<u>929,983</u>
Creditors: Amounts Falling Due Within One Year	5	(5,713)	(235,631)
Net current assets		<u>479,675</u>	694,352
Total assets less current liabilities		<u>479,675</u>	694,352
Net assets		<u><u>479,675</u></u>	<u><u>694,352</u></u>
Represented by:			
Loans and other debts due to members within one year			
Other amounts		-	92,975
Members' other interests			
Members' capital classified as equity		160,000	160,000
Other reserves classified as equity		319,675	441,377
		<u><u>479,675</u></u>	<u><u>694,352</u></u>
Total members' interests			
Amounts due from members (included in debtors)	4	(9,695)	(116,682)
Loans and other debts due to members		-	92,975
Members' other interests		479,675	601,377
		<u><u>469,980</u></u>	<u><u>577,670</u></u>

WORLDVIEW CAPITAL MANAGEMENT LLP
REGISTERED NUMBER:OC362400

STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 DECEMBER 2022

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

The entity 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, as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, with respect to accounting records and the preparation of financial statements.

The financial statements have been delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

The entity has opted not to file the statement of comprehensive income in accordance with the provisions applicable to entities subject to the small LLPs regime.

The financial statements were approved and authorised for issue by the members and were signed on their behalf on 16 June 2023.

A Moskov

Designated member

The notes on pages 3 to 5 form part of these financial statements.

WORLDVIEW CAPITAL MANAGEMENT LLP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

Worldview Capital Management LLP is a Limited Liability Partnership (LLP) incorporated and domiciled in England & Wales, with its registered office address at 5 Elstree Gate, Elstree Way, Borehamwood, Hertfordshire, WD6 1JD. The principal place of business is Michelin House, 81 Fulham Road, London, SW3 6RD.

The principal activity of the LLP is the provision of research, analysis and management services.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice "Accounting by Limited Liability Partnerships".

The following principal accounting policies have been applied:

2.2 Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the LLP and the revenue can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable.

Turnover comprises revenue recognised by the LLP in respect of management charges and advisory services supplied during the year. Income from management charges in respect of the recharges costs are recognised when the costs are incurred by the LLP. Income from advisory fees is recognised when the advisory service is provided.

2.3 Interest income

Interest income is recognised in profit or loss using the effective interest method.

2.4 Taxation

No provision for taxation has been made in the financial statements. Each member is exclusively liable for any tax liabilities arising out of their interest in the LLP, which will be assessed on the individual members and not the LLP.

WORLDVIEW CAPITAL MANAGEMENT LLP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.5 Basic financial instruments

The LLP only enters into transactions that result in basic financial assets and basic financial liabilities. Basic financial assets, such as trade and other debtors, are recognised initially at the transaction price less attributable transaction costs. Basic financial liabilities, such as trade and other creditors, are recognised initially at the transaction price plus attributable transaction costs. Subsequently, they are measured at amortised cost using the effective interest method, less any impairment losses in the case of basic financial assets.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial assets and liabilities are offset and the net amounts presented in the financial statements when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

3. Employees

The entity has no employees.

4. Debtors

	2022 £	2021 £
Amounts owed by group undertakings	313,491	590,706
Prepayments and accrued income	598	430
Amounts due from members	9,695	209,657
	<u>323,784</u>	<u>800,793</u>

5. Creditors: Amounts falling due within one year

	2022 £	2021 £
Amounts owed to group undertakings	-	226,661
Accruals and deferred income	5,713	8,970
	<u>5,713</u>	<u>235,631</u>

WORLDVIEW CAPITAL MANAGEMENT LLP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Loans and other debts due to members

	2022	2021
	£	£
Other amounts due to members	-	92,975
	<u>-</u>	<u>92,975</u>
	<u>-</u>	<u>92,975</u>

Loans and other debts due to members may be further analysed as follows:

	2022	2021
	£	£
Falling due within one year	-	92,975
	<u>-</u>	<u>92,975</u>
	<u>-</u>	<u>92,975</u>

Loans and other debts due to members rank equally with debts due to ordinary creditors in the event of a winding up.

6. Controlling party

The LLP's immediate parent undertaking is Worldview Capital Services Limited, a company incorporated in England and Wales, with its registered office address at 5 Elstree Gate, Elstree Way, Borehamwood, Hertfordshire, WD6 1JD.

The LLP's ultimate parent undertaking is Worldview International Management Limited SEZC, a company registered in the Cayman Islands.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.