

**Unaudited Financial Statements**  
**for the Year Ended 31 December 2022**  
**for**  
**Arapey LLP**

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for the year ended 31 December 2022**

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**Arapey LLP**  
**General Information**  
**for the year ended 31 December 2022**

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<b>Designated members:</b>	Batovi LLP D J Otegui
<b>Registered office:</b>	10 Norwich Street London EC4A 1BD
<b>Registered number:</b>	OC426855 (England and Wales)
<b>Accountants:</b>	Haines Watts Chartered Accountants 178 Buckingham Avenue Slough Berkshire SL1 4RD

**Balance Sheet**  
**31 December 2022**

			2022		2021
	Notes	\$	\$	\$	\$
<b>Fixed assets</b>					
Investments	4		33,268,727		28,699,426
<b>Current assets</b>					
Debtors	5	24,554		22,158	
<b>Creditors</b>					
Amounts falling due within one year	6	24,554		22,158	
<b>Net current liabilities</b>			-		-
<b>Total assets less current liabilities and</b>					
<b>Net assets attributable to members</b>			<u>33,268,727</u>		<u>28,699,426</u>
<b>Loans and other debts due to members</b>			-		-
<b>Members' other interests</b>					
Capital accounts			33,268,727		28,699,426
			<u>33,268,727</u>		<u>28,699,426</u>
<b>Total members' interests</b>					
Members' other interests			33,268,727		28,699,426
Amounts due from members	5		(22,158)		(22,158)
			<u>33,246,569</u>		<u>28,677,268</u>

The LLP is entitled to exemption from audit under Section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 for the year ended 31 December 2022.

The members acknowledge their responsibilities for:

- (a) ensuring that the LLP keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the LLP as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to financial statements, so far as applicable to the LLP.

**Balance Sheet - continued**  
**31 December 2022**

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

In accordance with Section 444 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, the Income Statement has not been delivered.

The financial statements were approved by the members of the LLP and authorised for issue on 8 September 2023 and were signed by:

D J Otegui - Designated member

**Notes to the Financial Statements  
for the year ended 31 December 2022**

**1. Statutory information**

Arapey LLP is registered in England and Wales. The LLP's registered number and registered office address can be found on the General Information page.

**2. Accounting policies****Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships. The financial statements have been prepared under the historical cost convention.

**Investments in associates**

Investments in associate undertakings are recognised at cost.

**Members' participation rights**

Amounts subscribed or otherwise contributed by members, for example members' capital, are classed as equity if the LLP has an unconditional right to refuse payment to members. If the LLP does not have such an unconditional right, such amounts are classified as liabilities.

All amounts due to members that are classified as liabilities are presented in the Balance Sheet within 'Loans and other debts due to members'. Amounts due to members that are classified as equity are shown in the Balance Sheet within 'Members' other interests'.

All amounts due from members are classified as debtors and presented in the Balance Sheet within 'Loans and other debts due from members'.

**3. Employee information**

The average number of employees during the year was NIL (2021 - NIL).

**4. Fixed asset investments**

	Interest in associate undertakings \$
<b>Cost</b>	
At 1 January 2022	28,699,426
Additions	4,699,301
Disposals	(130,000)
At 31 December 2022	<u>33,268,727</u>
<b>Net book value</b>	
At 31 December 2022	<u>33,268,727</u>
At 31 December 2021	<u>28,699,426</u>

**5. Debtors: amounts falling due within one year**

	2022 \$	2021 \$
Amounts due from members	22,158	22,158
Other debtors	2,396	-
	<u>24,554</u>	<u>22,158</u>

Notes to the Financial Statements - continued  
for the year ended 31 December 2022

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6. **Creditors: amounts falling due within one year**

	2022	2021
	\$	\$
Other creditors	<u>24,554</u>	<u>22,158</u>

7. **Related party disclosures**

At the year end the LLP owed \$24,554 to a member (2021: \$22,158) which is included in creditors.

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.