REGISTERED NUMBER: OC427587 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2021

for

Balliol Road Investments LLP

Haggards Crowther Professional Services LLP
Chartered Accountants
2nd Floor, Heathmans House
19 Heathmans Road
London
SW6 4TJ

Contents of the Financial Statements for the Year Ended 31 March 2021

Chartered Accountants' Report to the Members on the Unaudited Financial Statements of Balliol Road Investments LLP

The following reproduces the text of the report prepared for the members in respect of the LLP's annual unaudited financial statements. In accordance with the Companies Act 2006, the LLP is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Members are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, we have prepared for your approval the financial statements of Balliol Road Investments LLP for the year ended 31 March 2021 which comprise the Income Statement, Balance Sheet, Reconciliation of Members' Interests and the related notes from the LLP's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the members of Balliol Road Investments LLP, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Balliol Road Investments LLP and state those matters that we have agreed to state to the members of Balliol Road Investments LLP, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Balliol Road Investments LLP and its members, as a body, for our work or for this report.

It is your duty to ensure that Balliol Road Investments LLP has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Balliol Road Investments LLP. You consider that Balliol Road Investments LLP is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Balliol Road Investments LLP. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Haggards Crowther Professional Services LLP
Chartered Accountants
2nd Floor, Heathmans House
19 Heathmans Road
London
SW6 4TJ

15 June 2021

Balliol Road Investments LLP (Registered number: OC427587)

Balance Sheet
31 March 2021

	Notes	31.3.21 £	£	31.3.20 £	£
FIXED ASSETS					
Tangible assets	4		2,969		2,622
CURRENT ASSETS					
Debtors	5	376,144		113,132	
Cash at bank		246,930		42,959	
		623,074		156,091	
CREDITORS					
Amounts falling due within one year	6	189,758		43,249	
NET CURRENT ASSETS			433,316		112,842
TOTAL ASSETS LESS CURRENT LIABILITIES			436,285		115,464
CREDITORS					
Amounts falling due after more than one year	7		-		115,464
NET ASSETS ATTRIBUTABLE TO MEMBERS			436,285		-
LOANS AND OTHER DEBTS DUE TO MEMBERS			436,285		-
TOTAL MEMBERS' INTERESTS					
Loans and other debts due to members			436,285		-
Amounts due from members	5		-		(49,377)
			436,285		(49,377)

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 March 2021.

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.

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Balance Sheet - continued
31 March 2021

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 15 June 2021 and were signed by:

Mr N Kargadouris - Designated member

Mr V Paschopoulos - Designated member

1. **STATUTORY INFORMATION**

Balliol Road Investments LLP is a limited liability partnership registered in England and Wales. The partnership's registered address is 2nd Floor, Heathmans House, 19 Heathmans Road, London, England, SW6 4TJ.

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.

Significant judgements and estimates
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the opinion of the directors there are no judgements or key sources of estimation uncertainty that affect the preparation of the financial statements.

Turnover
Turnover is stated net of VAT. Turnover represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due. Where a contract has only been partially completed at the balance sheet date, turnover represents the value of the services provided to date based on a proportion of the total contract value. Where payments are received from customers in advance of services provided, the amounts are recorded as Deferred Income and included as part of Creditors due within one year.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEE INFORMATION**

The average number of employees during the year was NIL (2020 - NIL).

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4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 April 2020	3,029
Additions	1,673
At 31 March 2021	4,702
DEPRECIATION	
At 1 April 2020	407
Charge for year	1,326
At 31 March 2021	1,733
NET BOOK VALUE	
At 31 March 2021	2,969
At 31 March 2020	2,622

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	25,944	15,275
Other debtors	350,200	97,857
	376,144	113,132

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Taxation and social security	31,474	8,834
Other creditors	158,284	34,415
	189,758	43,249

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.21	31.3.20
	£	£
Other creditors	-	115,464

8. RELATED PARTY DISCLOSURES

Included within the year end Other Creditors balance is an amount owed by the partnership to a close family member of partner Nikos Kargadouri of £156,057 (2020: £142, 669). The outstanding balance is subject to 1% interest, is unsecured and repayable by 31 December 2021.