

**SARAGOUDAS INVESTMENTS LLP  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**Saragoudas Investments LLP**  
**Unaudited Financial Statements**  
**For The Year Ended 31 March 2023**

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**Saragoudas Investments LLP**  
**Balance Sheet**  
**As At 31 March 2023**

Registered number: OC431545

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>4</b>		3,047,471		2,590,000
			3,047,471		2,590,000
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>5</b>	(1,900 )		(1,900 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(1,900 )		(1,900 )
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			3,045,571		2,588,100
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>6</b>		(1,692,807 )		(1,384,462 )
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>			1,352,764		1,203,638
<b>REPRESENTED BY:</b>					
<b>Equity</b>					
<b>Members' other interests</b>					
Members' capital		1,351,738		1,208,421	
Other reserves		1,026		(4,783)	
			1,352,764		1,203,638
<b>TOTAL MEMBERS' INTEREST</b>			1,352,764		1,203,638
Members' other interests			1,352,764		1,203,638

**Saragoudas Investments LLP**  
**Balance Sheet (continued)**  
**As At 31 March 2023**

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For the year ending 31 March 2023 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 applicable to LLPs subject to the small LLPs regime.)

The members acknowledge their responsibilities for complying with the requirements of the Act (as applied to LLPs) with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

The LLP has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the LLP's Profit and Loss Account.

On behalf of the members

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Ms Stavroula Saragoudas

Designated Member

15/12/2023

The notes on pages 3 to 4 form part of these financial statements.

**Saragoudas Investments LLP**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2023**

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**1. General Information**

Saragoudas Investments LLP is a limited liability partnership, incorporated in England & Wales, registered number OC431545 . The Registered Office is C/O Churchill Tax Advisers And Accountants, , 361 Green Lane, Ilford, , Essex, England, IG3 9TQ.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 for small limited liability partnerships regime - The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), The Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in December 2021 (SORP) and the Companies Act 2006 (as applied to LLPs).

The financial statements are prepared in sterling which is the functional currency of the LLP.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	No Depreciation
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**3. Average Number of Employees**

Average number of employees, including members with contracts of employment, during the year was: NIL (2022: NIL)

**4. Tangible Assets**

	<b>Land &amp; Property Freehold £</b>
<b>Cost</b>	
As at 1 April 2022	2,590,000
Additions	457,471
As at 31 March 2023	<u>3,047,471</u>
<b>Net Book Value</b>	
As at 31 March 2023	<u>3,047,471</u>
As at 1 April 2022	<u>2,590,000</u>

**5. Creditors: Amounts Falling Due Within One Year**

	<b>2023 £</b>	<b>2022 £</b>
Accruals and deferred income	1,900	1,900
	<u>1,900</u>	<u>1,900</u>

**Saragoudas Investments LLP**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2023**

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**6. Creditors: Amounts Falling Due After More Than One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	1,692,807	1,384,462
	<u>1,692,807</u>	<u>1,384,462</u>

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.