

**GELIOS LLP
UNAUDITED ACCOUNTS
FOR THE PERIOD FROM 30 DECEMBER 2020 TO 31 DECEMBER 2021**

GELIOS LLP
LLP INFORMATION
FOR THE PERIOD FROM 30 DECEMBER 2020 TO 31 DECEMBER 2021

Designated members	Mr Oleh Lapa Mr Mykola Mykhailov
Registered Number	OC434908 (England and Wales)
Registered Office	71-75 SHELTON STREET LONDON GREATER LONDON WC2H 9JQ UNITED KINGDOM
Accountants	Bainton Swift Accountancy 4 Birch Close, Snettisham Snettisham King's Lynn Norfolk PE31 7RP

GELIOS LLP
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2021

	Notes	2021 £
Current assets		
Cash at bank and in hand		2,371
Net current assets		<u>2,371</u>
Net assets attributable to members		<u>2,371</u>
Represented by:		
Members' other interests		
Other reserves		<u>2,371</u>
		<u>2,371</u>
Total members' interests		
Members' other interests		<u>2,371</u>
		<u>2,371</u>

For the period ending 31 December 2021 the LLP was entitled to exemption under section 477 of the Companies Act 2006 (as applied to LLPs) relating to small LLPs.

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 (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 profit and loss account has not been delivered to the Registrar of Companies.

Approved by the members on 4 February 2023.

Mr Mykola Mykhailov
Designated member

Limited Liability Partnership Registration No. OC434908

GELIOS LLP
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 30 DECEMBER 2020 TO 31 DECEMBER 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Statement of Recommended Practice (SORP), Accounting by Limited Liability Partnerships.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

Foreign currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date and the gains or losses on translation are included in the profit and loss account.

2 Statutory information

GELIOS LLP is a limited liability partnership, incorporated in England and Wales, registration number OC434908. Its registered office is 71-75 SHELTON STREET, LONDON, GREATER LONDON, WC2H 9JQ, UNITED KINGDOM.

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

4 Average number of employees

During the period the average number of employees was 0.

