

**ORLEANDO ESTATE LLP  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**ORLEANDO ESTATE LLP**  
**LLP INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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|                           |   |
|---------------------------|---|
| <b>Designated members</b> | Olga Abramson<br>Daria Gaeva<br>Irina Levina<br>Igor Nazarov<br>Yulia Pozharskaya |
| <b>Registered Number</b>  | OC370438 (England and Wales)  |
| <b>Registered Office</b>  | Suite 17079 43 Bedford Street,<br>London,<br>WC2E 9HA<br>England.                 |

**ORLEANDO ESTATE LLP**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2022**

|   | Notes    | 2022<br>£         |
|---|----------|-------------------|
| <b>Fixed assets</b>                                   |          |                   |
| Investments   | <u>3</u> | 4,856             |
| <b>Current assets</b>                                 |          |                   |
| Debtors   |          | 11,157,182        |
| Cash at bank and in hand                              |          | 180,099           |
|   |          | <u>11,337,281</u> |
| <b>Creditors: amounts falling due within one year</b> | <u>4</u> | (4,933)           |
| <b>Net current assets</b>                             |          | <u>11,332,348</u> |
| <b>Net assets attributable to members</b>             |          | <u>11,337,204</u> |
| <b>Represented by:</b>                                |          |                   |
| Loans and other debts due to members                  | <u>5</u> | 11,396,945        |
| <b>Members' other interests</b>                       |          |                   |
| Members' capital classified as equity                 |          | 20,508            |
| Other reserves  |          | (80,249)          |
|   |          | <u>(59,741)</u>   |
|   |          | <u>11,337,204</u> |
| <b>Total members' interests</b>                       |          |                   |
| Loans and other debts due to members                  |          | 11,396,945        |
| Members' other interests                              |          | (59,741)          |
|   |          | <u>11,337,204</u> |

For the year ending 31 December 2022 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 21 February 2023.

Irina Levina  
Designated member

Limited Liability Partnership Registration No. OC370438

**ORLEANDO ESTATE LLP**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**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.

***Division of profits***

Profits are treated as being available for discretionary division only if the LLP has an unconditional right to refuse payment of the profits of a particular year unless and until the members agree to divide them. Profits are otherwise automatically divided and included under Members' remuneration charged as an expense in the profit and loss account.

***Taxation***

Taxation is not provided for in the accounts as taxation is the personal liability of the members. Any amounts held by the LLP on behalf of members in respect of their tax liabilities are treated as debts due to members.

***Members' capital***

Members' capital is classified as debt and not equity if there is a contractual obligation for the LLP to repay the capital, even if that obligation is conditional.

***Investments***

Investments in shares are included at fair value.

***Going concern***

The financial statements have been prepared on a going concern basis. The members consider the partnership is a going concern and plan to continue to support the partnership.

**2 Statutory information**

ORLEANDO ESTATE LLP is a limited liability partnership, incorporated in England and Wales, registration number OC370438. Its registered office is Suite 17079 43 Bedford Street, London, WC2E 9HA, England.

**3 Investments**

**Cost**

At 1 January 2022

At 31 December 2022

| <b>Other<br/>investments</b> |
|------------------------------|
| <b>£</b>                     |
| 4,856                        |
| 4,856                        |

**ORLEANDO ESTATE LLP**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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|   |                   |
|---|-------------------|
| <b>4 Creditors: amounts falling due within one year</b> | <b>2022</b>       |
|   | <b>£</b>          |
| Bank loans and overdrafts                               | 21                |
| Trade creditors   | 2,030             |
| Accruals  | 2,882             |
|   | <hr/> 4,933 <hr/> |

|   |                        |
|---|------------------------|
| <b>5 Loans and other debts due to members</b> | <b>2022</b>            |
|   | <b>£</b>               |
| Members' capital classified as a liability    | 11,392,062             |
| Loans from members                            | 4,883                  |
|   | <hr/> 11,396,945 <hr/> |
| Amounts falling due within one year           | <hr/> 11,396,945 <hr/> |

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

**6 Average number of employees**

During the year the average number of employees was 0.

