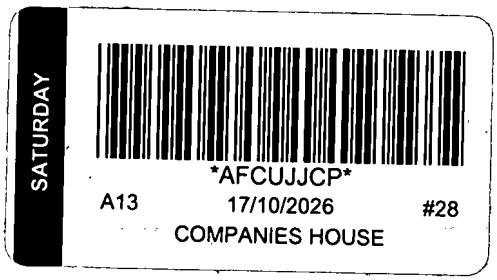
REGISTERED NUMBER: OC368708

Advisors & Partners LLP

Unaudited Financial Statements

For the year ended
5 April 2026



Advisors & Partners LLP

Financial Statements

Year ended 5 April 2026

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Advisors & Partners LLP

Statement of Financial Position

5 April 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	5	2,663	2,014
Investments	6	641,537	340,777
		644,200	342,791
Current assets			
Debtors	7	797,087	914,493
Cash at bank and in hand		12,263	12,802
		809,350	927,295
Creditors: amounts falling due within one year	8	(678,093)	(396,591)
Net current assets		131,257	530,704
Total assets less current liabilities		775,457	873,495
Net assets		775,457	873,495
Represented by:			
Loans and other debts due to members			
Members' capital classified as a liability	9	470,000	470,000
Other amounts	9	881,070	1,075,206
		1,351,070	1,545,206
Members' other interests			
Other reserves		(575,613)	(671,711)
		775,457	873,495
Total members' interests			
Amounts due from members		(250,407)	(175,465)
Loans and other debts due to members	9	1,351,070	1,545,206
Members' other interests		(575,613)	(671,711)
		525,050	698,030

These financial statements have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

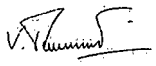
In accordance with section 444 of the Companies Act 2006 (as applied to LLPs), the statement of comprehensive income has not been delivered.

For the year ending 5 April 2026 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) relating to small LLPs.

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 financial statements.

The statement of financial position
continues on the following page.
The notes on pages 3 to 6 form part of these financial statements.

These financial statements were approved by the members and authorised for issue on 15 Oct 2026, and are signed on their behalf by:



V Tournant
Designated Member

Registered number: OC368708

1. General information

Advisors & Partners LLP is a limited liability partnership incorporated in England and Wales. The address of the registered address is Third Floor, 20 Old Bailey, London, EC4M 7AN and its place of business is Devonshire House, One Mayfair Place, London W1J 8AJ. The principal activity of the LLP during the year was to provide consultancy services and introduce prospective customers to other companies, as well as to provide advice and corporate finance solutions to companies for their strategic business development.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' also in accordance with the Companies Act 2006 as modified by the Limited Liability Partnership Regulations 2008 and the requirements of the Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in December 2018 (SORP 2018).

3. Accounting policies

Basis of preparation
The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity and rounded to the nearest £. The significant accounting policies consistently applied in the preparation of these financial statements are set out below.

Revenue recognition
Turnover is measured at the fair value of the consideration received or receivable for services rendered, net of discounts and of Value Added Tax.

Members' participation rights
Members' participation rights are the rights of a member against the LLP that arise under the members' agreement (for example, in respect of amounts subscribed or otherwise contributed, remuneration and profits).

Members' participation rights in the earnings or assets of the LLP are analysed between those that are, from the LLP's perspective, either a financial liability or equity, in accordance with Section 22 of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', and the requirements of the Statement of Recommended Practice 'Accounting by Limited Liability Partnerships'. A member's participation right results in a liability unless the right to any payment is discretionary on the part of the LLP.

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.

Where profits are automatically divided as they arise, so the LLP does not have an unconditional right to refuse payment, the amounts arising that are due to members are in the nature of liabilities. They are therefore treated as an expense in the statement of comprehensive income in the relevant year. To the extent that they remain unpaid at the year end, they are shown as liabilities in the statement of financial position.

Conversely, where profits are divided only after a decision by the LLP or its representative, so that the LLP has an unconditional right to refuse payment, such profits are classed as an appropriation of equity rather than as an expense. They are therefore shown as a residual amount available for discretionary division among members in the statement of comprehensive income and are equity appropriations in the statement of financial position.

Other amounts applied to members, for example remuneration paid under an employment contract and interest on capital balances, are treated in the same way as all other divisions of profits, as described above, according to whether the LLP has, in each case, an unconditional right to refuse payment.

All amounts due to members that are classified as liabilities are presented in the statement of financial position within 'Loans and other debts due to members' and are charged to the statement of comprehensive income within 'Members' remuneration charged as an expense'. Amounts due to members that are classified as equity are shown in the statement of financial position within 'Members' other interests'.

Foreign currencies
Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the profit and loss account.

3. Accounting policies *(continued)*

Tangible assets
Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation
Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer equipment	-	25% straight line

Investments
Other investments represent a minority interest in an investment fund. This investment is held at cost less impairment.

Investments in associates and subsidiaries accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Financial instruments
A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

4. Employee numbers

The average number of persons employed by the LLP during the year, including members with contracts of employment amounted to nil (2025: nil).

The average number of members during the year was to 3 (2025: 3).

5. Tangible assets

	Computer equipment £	Total £
Cost		
At 6 April 2025	8,607	8,607
Additions	1,422	1,422
At 5 April 2026	10,029	10,029
Depreciation		
At 6 April 2025	6,593	6,593
Charge for the year	773	773
At 5 April 2026	7,366	7,366
Carrying amount		
At 5 April 2026	2,663	2,663
At 5 April 2025	2,014	2,014

6. Investments

	Subsidiary undertakings £	Associated undertakings £	Other investments £	Total £
Cost				
At 6 April 2025	10,745	48,000	330,032	388,777
Additions	–	–	300,760	300,760
At 5 April 2026	10,745	48,000	630,792	689,537
Impairment				
At 6 April 2025 and 5 April 2026	–	48,000	–	48,000
Carrying amount				
At 5 April 2026	10,745	–	630,792	641,537
At 5 April 2025	10,745	–	330,032	340,777

The LLP owns 100% of the ordinary share capital of Advisors & Partners GP Sarl.The registered office of this company is 2 Rue Jean Monnet, L-2180, Luxembourg.

The LLP also owns 21% of the ordinary share capital of Tomlinson Research Limited, registered office, 40 Perham Road, London, England, W14 9ST. The investment was valued at £nil (2025: £nil) at the year end due to impairment as the company is in liquidation.

7. Debtors

	2026 £	2025 £
Trade debtors	–	14,261
Amounts owed by group undertakings	539,202	565,986
Prepayments and accrued income	4,483	4,363
Amounts due from members	250,407	175,465
Other debtors	2,995	154,418
	797,087	914,493

Amounts owed by group undertakings are unsecured, interest free and repayable on demand.

Amounts due from members are unsecured, interest free and repayable on demand.

8. Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	6,283	8,269
Accruals and deferred income	96,817	86,172
Other creditors	574,993	302,150
	678,093	396,591

9. Loans and other debts due to members

	2026 £	2025 £
Loans from members	881,070	1,075,206
Other amounts	470,000	470,000
	1,351,070	1,545,206

Loans from members are unsecured, interest free and repayable on demand.

10. Related party transactions

The LLP was owed £539,202 (2025; £565,986) at the year end by subsidiary undertakings. Advances of £5,529 (2025; £12,707) were made during the year. Repayments of £32,313 (2025; £11,166) were made during the year. These amounts are unsecured, interest free and repayable on demand. The LLP was also owed £nil (2024; £152,700) from a participating interest. During the year the balance of £152,700 was impaired to £nil.