

Unaudited Financial Statements
for the Year Ended 31 December 2025

for

Upright Morris Ltd

Previously known as
Uprights Solicitors LTD

**Upright Morris Ltd (Registered number: 05979708)
previously known as Uprights Solicitors LTD**

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for the Year Ended 31 December 2025**

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Balance Sheet
31 December 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		<u>1,944</u>		<u>2,320</u>
			1,944		2,320
CURRENT ASSETS					
Stocks		32,620		5,712	
Debtors	6	91,000		69,441	
Cash at bank		<u>6,743</u>		<u>13,530</u>	
		130,363		88,683	
CREDITORS					
Amounts falling due within one year	7	<u>108,819</u>		<u>57,046</u>	
NET CURRENT ASSETS			<u>21,544</u>		<u>31,637</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			23,488		33,957
CREDITORS					
Amounts falling due after more than one year	8		(21,537)		(27,643)
PROVISIONS FOR LIABILITIES			<u>(486)</u>		<u>(441)</u>
NET ASSETS			<u>1,465</u>		<u>5,873</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>1,365</u>		<u>5,773</u>
SHAREHOLDERS' FUNDS			<u>1,465</u>		<u>5,873</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company 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 relating to financial statements, so far as applicable to the company.

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Balance Sheet - continued
31 December 2025

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 5 May 2026 and were signed on its behalf by:

Mr N E Upright - Director

Notes to the Financial Statements
for the Year Ended 31 December 2025

1. STATUTORY INFORMATION

Upright Morris Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

Registered number:	05979708
Registered office:	12 Market Street Leek Staffordshire ST13 6HZ

The presentation currency of the financial statements is the Pound Sterling (£).

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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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 represents amounts chargeable to clients for professional services provided during the year, inclusive of direct expenses incurred on client assignments but excluding value added tax. Turnover is recognised when a right to consideration has been obtained through performance under each contract. Consideration accrues as contract activity progresses by reference to the value of work performed.

Turnover is not recognised where the right to receive payment is conditional on events outside the control of the business.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2007, has been fully amortised.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

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

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

2. ACCOUNTING POLICIES - continued

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2024 - 3).

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 January 2025	
and 31 December 2025	<u>150,000</u>
AMORTISATION	
At 1 January 2025	
and 31 December 2025	<u>150,000</u>
NET BOOK VALUE	
At 31 December 2025	<u>-</u>
At 31 December 2024	<u>-</u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2025			
and 31 December 2025	<u>16,555</u>	<u>13,858</u>	<u>30,413</u>
DEPRECIATION			
At 1 January 2025	14,528	13,565	28,093
Charge for year	304	72	376
At 31 December 2025	<u>14,832</u>	<u>13,637</u>	<u>28,469</u>
NET BOOK VALUE			
At 31 December 2025	<u>1,723</u>	<u>221</u>	<u>1,944</u>
At 31 December 2024	<u>2,027</u>	<u>293</u>	<u>2,320</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	2,399	17,031
Amounts owed by associates	14	-
Other debtors	88,587	52,410
	<u>91,000</u>	<u>69,441</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts	6,000	6,000
Trade creditors	108	179
Taxation and social security	7,815	8,196
Other creditors	94,896	42,671
	<u>108,819</u>	<u>57,046</u>

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

	2025	2024
	£	£
Bank loans	<u>21,537</u>	<u>27,643</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<u>-</u>	<u>3,643</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.