REGISTERED NUMBER: 11811368 (England and Wales)

FINANCIAL STATEMENTS

FOR THE PERIOD

31 DECEMBER 2022 TO 29 DECEMBER 2023

FOR

FREEHOLD REVERSIONS 4 LIMITED

MGR Paris Limited
Chartered Accountants
Russell House
140 High Street
Edgware
HA8 7LW

FREEHOLD REVERSIONS 4 LIMITED (REGISTERED NUMBER: 11811368)

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COMPANY INFORMATION
FOR THE PERIOD 31 DECEMBER 2022 TO 29 DECEMBER 2023

DIRECTOR:	L C Freilich
SECRETARY:	B Grossman
REGISTERED OFFICE:	5 Sentinel Square Hendon London NW4 2EL
REGISTERED NUMBER:	11811368 (England and Wales)
ACCOUNTANTS:	MGR Paris Limited Chartered Accountants Russell House 140 High Street Edgware HA8 7LW

BALANCE SHEET
29 DECEMBER 2023

	Notes	29.12.23 £	30.12.22 £
FIXED ASSETS			
Investment property	4	1,540,000	1,540,000
CURRENT ASSETS			
Debtors	5	136,664	96,855
Cash in hand		1	1
		136,665	96,856
CREDITORS			
Amounts falling due within one year	6	(1,411,232)	(1,403,274)
NET CURRENT LIABILITIES		(1,274,567)	(1,306,418)
TOTAL ASSETS LESS CURRENT LIABILITIES		265,433	233,582
PROVISIONS FOR LIABILITIES	7	(23,942)	(23,942)
NET ASSETS		241,491	209,640
CAPITAL AND RESERVES			
Called up share capital	8	1	1
Fair value reserve	9	126,010	126,010
Retained earnings	9	115,480	83,629
SHAREHOLDERS' FUNDS		241,491	209,640

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 29 December 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 29 December 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
29 DECEMBER 2023

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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 24 September 2024 and were signed by:

L C Freilich - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Freehold Reversions 4 Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

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 as modified by the revaluation of certain assets.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Taxation
Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

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 period 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.

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2. **ACCOUNTING POLICIES - continued**

Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 2 (2022 - NIL) .

4. **INVESTMENT PROPERTY**

	Total
	£
FAIR VALUE	
At 31 December 2022	
and 29 December 2023	1,540,000
NET BOOK VALUE	
At 29 December 2023	1,540,000
At 30 December 2022	1,540,000

Fair value at 29 December 2023 is represented by:

	£
Valuation in 2021	1,540,000

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	29.12.23	30.12.22
	£	£
Amounts owed by group undertakings	66,855	96,855
Other debtors	69,809	-
	136,664	96,855

continued...

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29.12.23	30.12.22
	£	£
Amounts owed to group undertakings	1,352,039	1,352,039
Taxation and social security	30,463	22,505
Other creditors	28,730	28,730
	1,411,232	1,403,274

7. PROVISIONS FOR LIABILITIES

	29.12.23	30.12.22
	£	£
Deferred tax	23,942	23,942

	Deferred tax
	£
Balance at 31 December 2022	23,942
Balance at 29 December 2023	23,942

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	29.12.23	30.12.22
			£	£
1	Ordinary	1	1	1

9. RESERVES

	Retained earnings	Fair value reserve	Totals
	£	£	£
At 31 December 2022	83,629	126,010	209,639
Profit for the period	31,851		31,851
At 29 December 2023	115,480	126,010	241,490

continued...

10. RELATED PARTY DISCLOSURES

MP Group Services Ltd

A company under common control.

This is payable on demand.

	29.12.23	30.12.22
	£	£
Amount due from related party at the balance sheet date	66,855	96,855

Moreland Property Group Ltd

The parent company.

This is payable on demand.

	29.12.23	30.12.22
	£	£
Amount due to related party at the balance sheet date	580,150	580,150

Residential Freeholds Ltd

A company under common control.

This is payable on demand.

	29.12.23	30.12.22
	£	£
Amount due to related party at the balance sheet date	771,889	771,889

11. ULTIMATE PARENT COMPANY

The Moreland Property Group is regarded by the director as being the ultimate parent company.

ULTIMATE CONTROLLING PARTY

The director considers the ultimate controlling party of the company to be the board of the Moreland Property Group Limited.

ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF FREEHOLD REVERSIONS 4 LIMITED

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Freehold Reversions 4 Limited for the period ended 29 December 2023 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the director of Freehold Reversions 4 Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Freehold Reversions 4 Limited and state those matters that we have agreed to state to the director of Freehold Reversions 4 Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Freehold Reversions 4 Limited and its director for our work or for this report.

It is your duty to ensure that Freehold Reversions 4 Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Freehold Reversions 4 Limited. You consider that Freehold Reversions 4 Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Freehold Reversions 4 Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

MGR Paris Limited
Chartered Accountants
Russell House
140 High Street
Edgware
HA8 7LW

24 September 2024

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.