

REGISTERED NUMBER: 15767310 (England and Wales)

Unaudited Financial Statements
for the Period 7 June 2024 to 30 June 2025
for
Moretti Partners Ltd

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for the Period 7 June 2024 to 30 June 2025**

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Moretti Partners Ltd
Company Information
for the Period 7 June 2024 to 30 June 2025

DIRECTOR:	Miss A L Bush
REGISTERED OFFICE:	A3207 1 Rochdale Road Manchester M4 4GG
REGISTERED NUMBER:	15767310 (England and Wales)
ACCOUNTANTS:	Lane Monnington Welton Chartered Accountants Riverside View Basing Road Old Basing Basingstoke Hampshire RG24 7AL

Balance Sheet
30 June 2025

	Notes	£	£
FIXED ASSETS			
Investment property	4		178,759
CURRENT ASSETS			
Cash at bank		511	
CREDITORS			
Amounts falling due within one year	5	<u>101,511</u>	
NET CURRENT LIABILITIES			<u>(101,000)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			77,759
CREDITORS			
Amounts falling due after more than one year	6		<u>96,727</u>
NET LIABILITIES			<u>(18,968)</u>
CAPITAL AND RESERVES			
Called up share capital	7		100
Retained earnings			<u>(19,068)</u>
SHAREHOLDERS' FUNDS			<u>(18,968)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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

Balance Sheet - continued
30 June 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 30 March 2026 and were signed by:

Miss A L Bush - Director

**Notes to the Financial Statements
for the Period 7 June 2024 to 30 June 2025**

1. STATUTORY INFORMATION

Moretti Partners Ltd 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.

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.

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.

Financial instruments

Debtors and creditors payable/receivable 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.

Loans and borrowings

Loans and borrowings are initially recognised at the transaction price, including transaction costs. Subsequently they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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, adjusted for indexation where applicable.

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.

Notes to the Financial Statements - continued
for the Period 7 June 2024 to 30 June 2025

2. **ACCOUNTING POLICIES - continued**

Impairment

Assets not measured at fair value are reviewed for any indication that an asset may be impaired at each balance sheet date. The directors review the carrying amount of the relevant assets and compare them to their market values and recoverable amounts. Where the carrying amount exceeds this, an impairment loss is recognised in profit or loss, unless the asset is carried at a revalued amount, where the impairment loss is a revaluation decrease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was NIL.

4. **INVESTMENT PROPERTY**

	Total £
FAIR VALUE	
Additions	178,759
At 30 June 2025	<u>178,759</u>
NET BOOK VALUE	
At 30 June 2025	<u>178,759</u>

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

	£
Other creditors	<u>101,511</u>

6. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	£
Other creditors	<u>96,727</u>

Amounts falling due in more than five years:

Repayable by instalments	
Other loans more 5yrs instal	<u>96,727</u>

Notes to the Financial Statements - continued
for the Period 7 June 2024 to 30 June 2025

7. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
34	Ordinary A shares	£1	34
33	Ordinary B shares	£1	33
33	Ordinary C shares	£1	33
			<u>100</u>

The following shares were allotted and fully paid for cash at par during the period:

34 Ordinary A shares shares of £1 each

33 Ordinary B shares shares of £1 each

33 Ordinary C shares shares of £1 each

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.