

One Best Move Ltd
Unaudited Financial Statements
for the Year Ended 31 May 2025

One Best Move Ltd

Contents

Statement of Financial Position	<u>1</u> to <u>2</u>
Notes to the Unaudited Financial Statements	<u>3</u> to <u>7</u>

One Best Move Ltd

(Registration number: SC770607)

Statement of Financial Position as at 31 May 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	<u>4</u>	1,171	704
Investment property	<u>5</u>	91,272	91,272
		<u>92,443</u>	<u>91,976</u>
Current assets			
Debtors	<u>6</u>	1,300	650
Cash at bank and in hand		7,879	3,915
		<u>9,179</u>	<u>4,565</u>
Creditors: Amounts falling due within one year	<u>7</u>	(97,850)	(96,506)
Net current liabilities		<u>(88,671)</u>	<u>(91,941)</u>
Net assets		<u>3,772</u>	<u>35</u>
Capital and reserves			
Called up share capital	<u>8</u>	1	1
Retained earnings		3,771	34
Shareholders' funds		<u>3,772</u>	<u>35</u>

For the financial year ending 31 May 2025 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the Director has not delivered to the registrar a copy of the Income Statement.

One Best Move Ltd

(Registration number: SC770607)

Statement of Financial Position as at 31 May 2025

Approved and authorised by the director on 7 July 2025

.....
Mr Przemyslaw Piatkowski
Director

One Best Move Ltd

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2025

1 General information

The Company is a private company limited by share capital, incorporated in Scotland.

The address of its registered office is:

51 St Boswell Terrace

Dundee

DD3 9PU

These financial statements were authorised for issue by the director on 7 July 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the Company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The Company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the Company's activities.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates taxable income.

One Best Move Ltd

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2025

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Equipment	25% Reducing Balance

Investment property

Investment property is carried at fair value, derived from the current market prices for comparable real estate. The valuer, which is the director, uses observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in profit or loss.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

One Best Move Ltd

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2025

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the Company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

Financial instruments

Classification

Financial instruments are classified and accounted for, according to the substance of the contractual agreement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

3 Staff numbers

The average number of persons employed by the Company (including the Director) during the year, was 0 (2024 - 0).

One Best Move Ltd

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2025

4 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 1 June 2024	824	824
Additions	746	746
At 31 May 2025	1,570	1,570
Depreciation		
At 1 June 2024	120	120
Charge for the year	279	279
At 31 May 2025	399	399
Carrying amount		
At 31 May 2025	1,171	1,171
At 31 May 2024	704	704

5 Investment properties

	2025 £
At 1 June	91,272
At 31 May	91,272

The director has assessed the market value of the property and believes the value of the property is reasonably stated in the accounts.

One Best Move Ltd

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2025

6 Debtors

	2025	2024
	£	£
Current		
Trade debtors	650	-
Other debtors	650	650
	<u>1,300</u>	<u>650</u>

7 Creditors

Creditors: amounts falling due within one year

	2025	2024
	£	£
Due within one year		
Taxation and social security	845	-
Accruals and deferred income	634	634
Other creditors	96,371	95,872
	<u>97,850</u>	<u>96,506</u>

8 Share capital

Allotted, called up and fully paid shares

	2025		2024	
	No.	£	No.	£
Ordinary shares of £1 each	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</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.