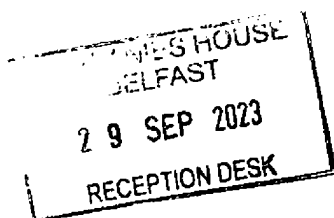


Limited Liability Partnership Number: NC001708

**Moldan Investments LLP**  
**Unaudited Financial Statements**  
**for the financial period ended 31 March 2023**



## **Moldan Investments LLP**

### **CHARTERED ACCOUNTANTS' REPORT**

#### **to the members of Moldan Investments LLP on the unaudited financial statements**

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, as amended, we have prepared for your approval the financial statements of the Limited Liability Partnership for the financial period ended 31 March 2023 which comprise the Statement of Financial Position and notes to the financial statements, including the summary of significant accounting policies set out in note 2 from the Limited Liability Partnership's accounting records and information and explanations you have given us.

This report is made to the Limited Liability Partnership's members of Moldan Investments LLP, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Moldan Investments LLP and state those matters that we have agreed to state to the Limited Liability Partnership's members of Moldan Investments LLP, as a body, in accordance with the guidance of Chartered Accountants Ireland. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Moldan Investments LLP and its members as a body for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

It is your duty to ensure that Moldan Investments LLP 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 Moldan Investments LLP. You consider that Moldan Investments LLP is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the financial statements of Moldan Investments LLP. 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.



**QUARTER**  
Chartered Accountants  
St Anne's House  
15 Church Street  
Cathedral Quarter  
Belfast  
BT1 1PG

**22 September 2023**

**Moldan Investments LLP**  
Limited Liability Partnership Number: NC001708  
**STATEMENT OF FINANCIAL POSITION**  
as at 31 March 2023

	Notes	Mar 23 £
<b>Net liabilities attributable to members</b>		-
<b>Represented By:</b>		

The Limited Liability Partnership has taken advantage of the exemption under section 444 not to file the Income Statement.

For the financial period ended 31 March 2023 the Limited Liability Partnership was entitled to exemption from audit under section 477 of the Companies Act 2006, as modified by Regulation 34 of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, as amended.

The members acknowledge their responsibilities for ensuring that the Limited Liability Partnership keeps accounting records which comply with Section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the Limited Liability Partnership as at the end of the financial period and of its profit and loss for the financial period then ended in accordance with Sections 394 and 395 and which otherwise comply with the requirements of the Companies (Northern Ireland) Order relating to financial statements, so far as applicable to the Limited Liability Partnership.

These financial statements have been prepared in accordance with the special provisions relating to small Limited Liability Partnerships within Part 15 of the Companies Act 2006 (as applied to Limited Liability Partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008) as amended.

These financial statements were approved by the members and authorised for issue on 22 September 2023, and signed on their behalf by:

  
Barry Flynn  
Designated Member  
LLP No. NC001708

# **Moldan Investments LLP**

## **NOTES TO THE FINANCIAL STATEMENTS**

for the financial period ended 31 March 2023

### **1. GENERAL INFORMATION**

Moldan Investments LLP is an LLP incorporated in Northern Ireland. 2nd Floor, 5-23 Hill Street, Belfast, Co Antrim, BT1 2LA, is the registered office, which is also the principal place of business of the LLP. The nature of the LLP's operations and its principal activities are set out in the Members' Report. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

### **2. ACCOUNTING POLICIES**

#### **Statement of compliance**

The financial statements of the Limited Liability Partnership for the financial year ended 31 March 2023 have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland", applying Section 1A of the Standard, issued by the Financial Reporting Council and in accordance with the Companies Act 2006 as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, as amended.

#### **Basis of preparation**

The financial statements have been prepared under the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Limited Liability Partnership's financial statements.

#### **Cash flow statement**

The Limited Liability Partnership has availed of the exemption in Section 1A, FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small entity.

#### **Members' remuneration**

Members' remuneration is treated as a charge against profits. It includes profits that are automatically divided between members by virtue of the members' agreement.

A member's share in the profit and loss for the financial period is accounted for as an allocation of profits.

#### **Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

### **3. PERIOD OF FINANCIAL STATEMENTS**

The financial statements are for the 14 month 18 days period from 14 January 2022 (date of incorporation) to 31 March 2023.

### **4. STATEMENT ON PREVIOUS FINANCIAL PERIODS**

The company did not present financial statements for previous financial periods.

### **5. EMPLOYEES**

The average monthly number of persons (including members with contracts of employment) employed during the financial year, was 0.

### **6. CAPITAL COMMITMENTS**

The Limited Liability Partnership had no material capital commitments at the financial period-ended 31 March 2023.

### **7. RANKING IN THE EVENT OF WINDING UP**

No protection is affordable in respect of items shown in the Balance Sheet as Members' Other Interests.

**Moldan Investments LLP**

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial period ended 31 March 2023

continued

**8. EVENTS AFTER END OF REPORTING PERIOD**

There have been no significant events affecting the Limited Liability Partnership since the financial period-end.