REGISTERED NUMBER: 10826963 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 June 2020

for

P A Investments Limited

Portfolio Accountants
3 The Courtyard
Timothy's Bridge Road
Stratford-Upon-Avon
CV37 9NP

Contents of the Financial Statements for the Year Ended 30 June 2020

Company Information
for the Year Ended 30 June 2020

DIRECTORS:	H R Pattison-Appleton A W Pattison-Appleton
SECRETARY:	
REGISTERED OFFICE:	4 - 6 The Wharf Centre Wharf Street Warwick Warwickshire CV34 5LB
REGISTERED NUMBER:	10826963 (England and Wales)
ACCOUNTANTS:	Portfolio Accountants 3 The Courtyard Timothy's Bridge Road Stratford-Upon-Avon CV37 9NP

Balance Sheet
30 June 2020

	Notes	30.6.20 £	£	30.6.19 £	£
FIXED ASSETS					
Tangible assets	4		916,558		898,378
CURRENT ASSETS					
Debtors	5	33,702		34,238	
Cash at bank		15,309		530	
		49,011		34,768	
CREDITORS					
Amounts falling due within one year	6	8,041		8,973	
NET CURRENT ASSETS			40,970		25,795
TOTAL ASSETS LESS CURRENT LIABILITIES			957,528		924,173
CREDITORS					
Amounts falling due after more than one year	7		935,337		931,920
NET ASSETS/(LIABILITIES)			22,191		(7,747)
CAPITAL AND RESERVES					
Called up share capital			600		600
Revaluation reserve	8		50,175		28,436
Retained earnings			(28,584)		(36,783)
			22,191		(7,747)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2020 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.

Balance Sheet - continued
30 June 2020

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 Board of Directors and authorised for issue on 25 June 2021 and were signed on its behalf by:

A W Pattison-Appleton - Director

1. STATUTORY INFORMATION

P A Investments 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.

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.

Going concern
The financial statements have been prepared on a going concern basis.

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

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on cost

Taxation
Taxation for the year 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 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2019 - 4) .

4. TANGIBLE FIXED ASSETS

	Land and buildings	Plant and machinery etc	Totals
	£	£	£
COST OR VALUATION			
At 1 July 2019	891,261	14,235	905,496
Revaluations	21,739	-	21,739
At 30 June 2020	913,000	14,235	927,235
DEPRECIATION			
At 1 July 2019	-	7,118	7,118
Charge for year	-	3,559	3,559
At 30 June 2020	-	10,677	10,677
NET BOOK VALUE			
At 30 June 2020	913,000	3,558	916,558
At 30 June 2019	891,261	7,117	898,378

Cost or valuation at 30 June 2020 is represented by:

	Land and buildings	Plant and machinery etc	Totals
	£	£	£
Valuation in 2020	913,000	14,235	927,235

5. DEBTORS

	30.6.20	30.6.19
	£	£
Amounts falling due within one year:		
Trade debtors	1,503	498
Other debtors	-	275
	1,503	773
Amounts falling due after more than one year:		
Amounts owed by group undertakings	32,199	33,465
Aggregate amounts	33,702	34,238

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

	30.6.20	30.6.19
	£	£
Trade creditors	6,140	7,486
Other creditors	1,901	1,487
	8,041	8,973

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

	30.6.20	30.6.19
	£	£
Bank loans	238,750	213,799
Amounts owed to group undertakings	-	42,000
Other creditors	696,587	676,121
	935,337	931,920

8. **RESERVES**

	Revaluation reserve
	£
At 1 July 2019	28,436
Property revaluation	21,739
At 30 June 2020	50,175