

REGISTERED NUMBER: 11047550 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD 3 NOVEMBER 2017 TO 30 NOVEMBER 2018**  
**FOR**  
**OPA INVESTMENTS LTD**

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**for the Period 3 November 2017 to 30 November 2018**

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**OPA INVESTMENTS LTD**

**COMPANY INFORMATION**  
**for the Period 3 November 2017 to 30 November 2018**

**DIRECTORS:**

Mr H Pattison-Appleton  
Mrs A Pattison-Appleton  
Mr O Pattison-Appleton

**REGISTERED OFFICE:**

Suite 16D  
The McLaren Building  
46 The Priory Queensway  
Birmingham  
West Midlands  
B4 7LR

**REGISTERED NUMBER:**

11047550 (England and Wales)

**ACCOUNTANTS:**

MCA Group  
Suite 16D  
The McLaren Building  
46 The Priory Queensway  
Birmingham  
West Midlands  
B4 7LR

**BALANCE SHEET**  
**30 November 2018**

	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	3		244
Investment property	4		<u>221,406</u>
			221,650
<b>CURRENT ASSETS</b>			
Debtors	5	100	
Cash at bank		<u>302</u>	
		402	
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>227,976</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(227,574)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(5,924)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital			100
Retained earnings			<u>(6,024)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(5,924)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 November 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 November 2018 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 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
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 31 July 2019 and were signed on its behalf by:

Mr H Pattison-Appleton - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Period 3 November 2017 to 30 November 2018**

**1. STATUTORY INFORMATION**

OPA Investments 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.

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.

The company has the continued financial support of its creditors. Hence the accounts are prepared on a going concern basis.

**Judgements and estimates**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**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

**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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Period 3 November 2017 to 30 November 2018

## 3. TANGIBLE FIXED ASSETS

Plant and  
machinery  
etc**COST**

Additions

325

At 30 November 2018

325

**DEPRECIATION**

Charge for period

81

At 30 November 2018

81

**NET BOOK VALUE**

At 30 November 2018

244

## 4. INVESTMENT PROPERTY

Total  
£**FAIR VALUE**

Additions

221,406

At 30 November 2018

221,406

**NET BOOK VALUE**

At 30 November 2018

221,406

The property was still under development at the end of the year and no revaluation has been applied.

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

Other debtors

£

100

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

Trade creditors

£

6,442

Other creditors

221,534

227,976

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.