

**Unaudited Financial Statements for the Year Ended 30 November 2019**

**for**

**OPA INVESTMENTS LTD**

**Contents of the Financial Statements  
for the Year Ended 30 November 2019**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**OPA INVESTMENTS LTD**

**Company Information  
for the Year Ended 30 November 2019**

**DIRECTORS:**

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

**REGISTERED OFFICE:**

4 - 6 The Wharf Centre  
Wharf Street  
Warwick  
Warwickshire  
CV34 5LB

**REGISTERED NUMBER:**

11047550 (England and Wales)

**ACCOUNTANTS:**

MCA Group.  
Units 4-6 Wharf Centre  
Wharf Street  
Warwick  
Warwickshire  
CV34 5LB

**OPA INVESTMENTS LTD (REGISTERED NUMBER: 11047550)**

**Balance Sheet  
30 November 2019**

		2019		2018 as restated	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	4		163		244
Investment property	5		<u>364,505</u>		<u>226,184</u>
			364,668		226,428
<b>CURRENT ASSETS</b>					
Debtors	6	-		100	
Cash at bank		<u>-</u>		<u>302</u>	
		-		402	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>62,765</u>		<u>160,976</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(62,765)</u>		<u>(160,574)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			301,903		65,854
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>312,414</u>		<u>67,000</u>
<b>NET LIABILITIES</b>			<u>(10,511)</u>		<u>(1,146)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		100		100
Retained earnings			<u>(10,611)</u>		<u>(1,246)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(10,511)</u>		<u>(1,146)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2019 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 and
- (b) 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 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 24 June 2020 and were signed on its behalf by:

Mr H Pattison-Appleton - Director

**Notes to the Financial Statements  
for the Year Ended 30 November 2019**

**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 (£).

All monetary amounts are rounded to the nearest pound.

**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.

**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

**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 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.

Notes to the Financial Statements - continued  
for the Year Ended 30 November 2019

## 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2018 - 3 ) .

## 4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
<b>COST</b>	
At 1 December 2018	
and 30 November 2019	<u>325</u>
<b>DEPRECIATION</b>	
At 1 December 2018	81
Charge for year	<u>81</u>
At 30 November 2019	<u>162</u>
<b>NET BOOK VALUE</b>	
At 30 November 2019	<u>163</u>
At 30 November 2018	<u>244</u>

## 5. INVESTMENT PROPERTY

	Total £
<b>FAIR VALUE</b>	
At 1 December 2018	226,184
Additions	<u>138,321</u>
At 30 November 2019	<u>364,505</u>
<b>NET BOOK VALUE</b>	
At 30 November 2019	<u>364,505</u>
At 30 November 2018	<u>226,184</u>

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

	2019	2018 as restated
	£	£
Other debtors	<u>-</u>	<u>100</u>

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

	2019	2018 as restated
	£	£
Bank loans and overdrafts	4,861	-
Trade creditors	8,331	6,442
Amounts owed to group undertakings	46,602	-
Other creditors	<u>2,971</u>	<u>154,534</u>
	<u>62,765</u>	<u>160,976</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 November 2019

## 8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2019	2018 as restated
	£	£
Amounts owed to group undertakings	-	17,000
Other creditors	312,414	50,000
	<u>312,414</u>	<u>67,000</u>
Amounts falling due in more than five years:		
Repayable otherwise than by instalments		
Other loans more 5yrs non-inst	<u>50,000</u>	<u>50,000</u>

## 9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2019	2018 as restated
Number:	Class:	Nominal value:		
			£	£
100	ORDINARY	£1	<u>100</u>	<u>100</u>

## 10. RELATED PARTY DISCLOSURES

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

## Loans from related parties

	Other related parties
2019	£
At start of period	17,000
Advanced	73,324
Repaid	(43,723)
At end of period	<u>46,601</u>
2018	£
Advanced	27,500
Repaid	(10,500)
At end of period	<u>17,000</u>

## Terms of loans from related parties

These amounts have been advanced on an interest free basis, there are no fixed repayment terms for the loan facility provided.

## 11. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mr O Pattison-Appleton.

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.