

Registration number: 00359798

Opperman Investments Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 June 2014

Smallfield Cody & Co
Chartered Accountants
5 Harley Place
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29/08/2014
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Opperman Investments Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
Opperman Investments Limited
for the Year Ended 30 June 2014**

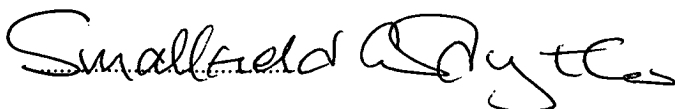
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Opperman Investments Limited for the year ended 30 June 2014 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Opperman Investments Limited, as a body, in accordance with the terms of our engagement letter dated 3 January 2006. Our work has been undertaken solely to prepare for your approval the accounts of Opperman Investments Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Opperman Investments Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Opperman Investments Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Opperman Investments Limited. You consider that Opperman Investments Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Opperman Investments Limited. 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 accounts.



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19 August 2014

Opperman Investments Limited
(Registration number: 00359798)
Abbreviated Balance Sheet at 30 June 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets		2,460,000	2,460,000
Current assets			
Debtors		10,842	10,842
Cash at bank and in hand		202,192	247,185
		213,034	258,027
Creditors: Amounts falling due within one year		(94,908)	(93,855)
Net current assets		118,126	164,172
Net assets		2,578,126	2,624,172
Capital and reserves			
Called up share capital	3	10,000	10,000
Revaluation reserve		1,299,617	1,299,617
Profit and loss account		1,268,509	1,314,555
Shareholders' funds		2,578,126	2,624,172

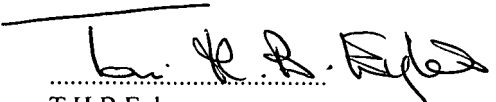
For the year ending 30 June 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 19 August 2014 and signed on its behalf by:


T H B Eyles
Director

Opperman Investments Limited

Notes to the Abbreviated Accounts for the Year Ended 30 June 2014

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Property	0% straight line basis

Investment properties

Certain of the company's properties are held for long-term investment. Investment properties are accounted for in accordance with the FRSSE, as follows:

No depreciation is provided in respect of investment properties and they are revalued annually. The surplus or deficit on revaluation is transferred to the revaluation reserve unless a deficit below original cost, or its reversal, on an individual investment property is expected to be permanent, in which case it is recognised in the profit and loss account for the year.

This treatment as regards the company's investment properties may be a departure from the requirements of the Companies Act concerning the depreciation of fixed assets. However, these properties are not held for consumption but for investment and the directors consider that systematic annual depreciation would be inappropriate. The accounting policy adopted is therefore necessary for the financial statements to give a true and fair view. Depreciation or amortisation is only one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Properties held as investments were revalued by surveyors GVA of Central Square, Forth Street Newcastle upon Tyne and Philip Marsh Collins Deung of 39 Windsor End Beaconsfield in May 2012 on the basis of open market value for existing use. The historical cost of the investment properties is £1,160,383.

Opperman Investments Limited

Notes to the Abbreviated Accounts for the Year Ended 30 June 2014

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2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 July 2013	2,460,000	2,460,000
At 30 June 2014	2,460,000	2,460,000
Depreciation		
At 30 June 2014	-	-
Net book value		
At 30 June 2014	2,460,000	2,460,000
At 30 June 2013	2,460,000	2,460,000

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary of £1 each	10,000	10,000	10,000	10,000