

**Registration number 08499323**

**Opus Land North (Morecambe) Limited**

**Unaudited abbreviated financial statements**

**31st March 2014**

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**Abbreviated financial statements**  
**for the period from 22nd April 2013 to 31st March 2014**

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**Abbreviated balance sheet**  
**as at 31st March 2014**

	Note	£	31 Mar 14 £
<b>Current assets</b>			
Stocks		204,018	
Debtors		33,328	
Cash at bank and in hand		86	
		<u>237,432</u>	
<b>Creditors: Amounts falling due within one year</b>		<b>(238,281)</b>	
<b>Net current liabilities</b>			<b>(849)</b>
<b>Total assets less current liabilities</b>			<b>(849)</b>
<b>Capital and reserves</b>			
Called-up equity share capital	2		100
Profit and loss account			<u>(949)</u>
<b>Deficit</b>			<b>(849)</b>

For the period from 22nd April 2013 to 31st March 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated financial statements have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated financial statements were approved by the directors and authorised for issue on 11th December 2014, and are signed on their behalf by:



Mr A J Duncan

Company Registration Number: 08499323

The notes on page 2 form part of these abbreviated accounts.

## **Notes to the abbreviated financial statements**

**for the period from 22nd April 2013 to 31st March 2014**

### **1. Accounting policies**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements have been drawn up on a going concern basis.

The company is dependent on the continuing support of other companies controlled by the directors. Should the support prove unsustainable, the financial statements would have to be adjusted to write down assets to their recoverable value, to provide for any additional losses or liabilities that might arise and reclassify fixed assets as current assets.

#### **Work in progress**

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

### **2. Share capital**

#### **Allotted, called up and fully paid:**

	<b>No</b>	<b>£</b>
Ordinary shares of £1 each	<b><u>100</u></b>	<b><u>100</u></b>