

Registered number: 03495708

OVERISSUE LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 30 APRIL 2025



OVERISSUE LIMITED

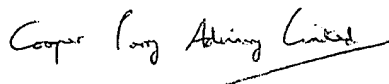
**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE
UNAUDITED STATUTORY FINANCIAL STATEMENTS OF OVERISSUE LIMITED FOR THE YEAR ENDED
30 APRIL 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of OVERISSUE LIMITED for the year ended 30 April 2025 which comprise the balance sheet, the statement of changes in equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the board of directors, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of OVERISSUE LIMITED and state those matters that we have agreed to state to the Board of directors of OVERISSUE LIMITED, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than OVERISSUE LIMITED and its board of directors, as a body, for our work or for this report.

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

We have not been instructed to carry out an audit or review of the financial statements of OVERISSUE 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 financial statements.



Cooper Parry Advisory Limited

5th Floor
5 Appold St
Broadgate
London
EC2A 2AG
Date: 27th January 2026

OVERISSUE LIMITED
REGISTERED NUMBER: 03495708

BALANCE SHEET
AS AT 30 APRIL 2025

	Note	2025 £	2024 £
Fixed assets			
Investments	4	2,757,301	2,757,301
		<u>2,757,301</u>	<u>2,757,301</u>
Current assets			
Debtors: amounts falling due after more than one year	5	42,745	42,745
		<u>42,745</u>	<u>42,745</u>
Creditors: amounts falling due within one year	6	(1)	(1)
		<u>42,744</u>	<u>42,744</u>
Net current assets		<u>42,744</u>	<u>42,744</u>
Total assets less current liabilities		<u>2,800,045</u>	<u>2,800,045</u>
Net assets		<u><u>2,800,045</u></u>	<u><u>2,800,045</u></u>
Capital and reserves			
Called up share capital		45	45
Capital redemption reserve		2,800,000	2,800,000
		<u>2,800,045</u>	<u>2,800,045</u>

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

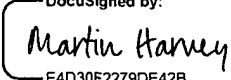
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

DocuSigned by:

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M J Harvey
 Director

The notes on pages 5 to 7 form part of these financial statements.

OVERISSUE LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 APRIL 2025**

	Called up share capital	Capital redemption reserve	Profit and loss account	Total equity
	£	£	£	£
At 1 May 2024	45	2,800,000	-	2,800,045
Comprehensive income for the year				
Profit for the year	-	-	117,085	117,085
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	-	117,085	117,085
Contributions by and distributions to owners				
Dividends: Equity capital	-	-	(117,085)	(117,085)
Total transactions with owners	-	-	(117,085)	(117,085)
At 30 April 2025	45	2,800,000	-	2,800,045

The notes on pages 5 to 7 form part of these financial statements.

OVERISSUE LIMITED

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 APRIL 2024

	Called up share capital	Capital redemption reserve	Profit and loss account	Total equity
	£	£	£	£
At 1 May 2023	45	2,800,000	-	2,800,045
Comprehensive income for the year				
Profit for the year	-	-	212,000	212,000
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	-	212,000	212,000
Contributions by and distributions to owners				
Dividends: Equity capital	-	-	(212,000)	(212,000)
Total transactions with owners	-	-	(212,000)	(212,000)
At 30 April 2024	45	2,800,000	-	2,800,045

The notes on pages 5 to 7 form part of these financial statements.

OVERISSUE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1. Statutory information

Overissue 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

2.2 Related party exemption

The Company has taken advantage 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.

2.3 Investments in subsidiaries

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Profit and loss account for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

2.4 Financial instruments

The Company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other debtors due with the operating cycle fall into this category of financial instruments.

OVERISSUE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

2. Accounting policies (continued)

2.4 Financial instruments (continued)

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other creditors, bank loans and other loans are initially measured at their transaction price (adjusting for transaction costs except in the initial measurement of financial liabilities that are subsequently measured at fair value through profit and loss). When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade creditors are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit and loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

2.5 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

3. Employees

The average monthly number of employees, including directors, during the year was 3 (2024: 3).

OVERISSUE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

4. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 May 2024	2,757,301
At 30 April 2025	<u>2,757,301</u>

5. Debtors

	2025 £	2024 £
Due after more than one year		
Amounts owed by group undertakings	42,745	42,745
	<u>42,745</u>	<u>42,745</u>

6. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other creditors	1	1
	<u>1</u>	<u>1</u>