

REGISTERED NUMBER: 07284921 (England and Wales)

Unaudited Financial Statements
for the Year Ended 30 June 2018
for
Opus Gold Limited

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for the Year Ended 30 June 2018**

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Opus Gold Limited
Company Information
for the Year Ended 30 June 2018

DIRECTORS: S A Hasler
Mrs K J Hasler

SECRETARY: Mrs K J Hasler

REGISTERED OFFICE: The Stables
Stansted Park
Rowlands Castle
Havant
Hampshire
PO9 6DX

REGISTERED NUMBER: 07284921 (England and Wales)

ACCOUNTANTS: Cornish & Co.
Chartered Certified Accountants
The Stables
Stansted Park
Rowlands Castle
Havant
Hampshire
PO9 6DX

Opus Gold Limited (Registered number: 07284921)

**Balance Sheet
30 June 2018**

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	4		5,219		5,292
CURRENT ASSETS					
Debtors	5	57,463		57,358	
Cash at bank		<u>97,768</u>		<u>70,025</u>	
		155,231		127,383	
CREDITORS					
Amounts falling due within one year	6	<u>54,404</u>		<u>44,040</u>	
NET CURRENT ASSETS			<u>100,827</u>		<u>83,343</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			106,046		88,635
PROVISIONS FOR LIABILITIES			<u>992</u>		<u>1,005</u>
NET ASSETS			<u><u>105,054</u></u>		<u><u>87,630</u></u>
CAPITAL AND RESERVES					
Called up share capital			120		120
Retained earnings			<u>104,934</u>		<u>87,510</u>
SHAREHOLDERS' FUNDS			<u><u>105,054</u></u>		<u><u>87,630</u></u>

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

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

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 11 February 2019 and were signed on its behalf by:

S A Hasler - Director

**Notes to the Financial Statements
for the Year Ended 30 June 2018**

1. STATUTORY INFORMATION

Opus Gold 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.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents net invoiced sales of services, excluding value added tax.

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 reducing balance and 25% on cost

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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 6 (2017 - 5).

Notes to the Financial Statements - continued
for the Year Ended 30 June 2018

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 July 2017	15,496
Additions	<u>2,833</u>
At 30 June 2018	<u>18,329</u>
DEPRECIATION	
At 1 July 2017	10,204
Charge for year	<u>2,906</u>
At 30 June 2018	<u>13,110</u>
NET BOOK VALUE	
At 30 June 2018	<u>5,219</u>
At 30 June 2017	<u>5,292</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	44,224	50,059
Other debtors	<u>13,239</u>	<u>7,299</u>
	<u>57,463</u>	<u>57,358</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	11,872	55
Taxation and social security	38,966	38,152
Other creditors	<u>3,566</u>	<u>5,833</u>
	<u>54,404</u>	<u>44,040</u>

7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

At the balance sheet date the company was owed £8,739 (2017: £550) by Relsah Productions Limited (A company which Mr S Hasler is also a director and shareholder of).

8. ULTIMATE CONTROLLING PARTY

The controlling party is the directors.

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.