

**OPC INDUSTRIES LTD
UNAUDITED ACCOUNTS
FOR THE PERIOD FROM 10 MAY 2019 TO 31 MAY 2020**

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UNAUDITED ACCOUNTS
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OPC INDUSTRIES LTD
COMPANY INFORMATION
FOR THE PERIOD FROM 10 MAY 2019 TO 31 MAY 2020

Director	Callum James Stott
Company Number	SC630109 (Scotland)
Registered Office	40A SPEIRS WHARF GLASGOW G4 9TH SCOTLAND
Accountants	TaxKings Ltd 40a Speirs Wharf Glasgow G4 9TH

OPC INDUSTRIES LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 MAY 2020

	Notes	2020 £
Current assets		
Debtors	4	1,107
Cash at bank and in hand		56,640
		<hr/> 57,747
Creditors: amounts falling due within one year	5	(52,118)
		<hr/> 5,629
Net current assets		
		<hr/> 5,629
Net assets		<hr/> 5,629
Capital and reserves		<hr/> <hr/>
Called up share capital		1,000
Profit and loss account		4,629
		<hr/> 5,629
Shareholders' funds		<hr/> <hr/>

For the period ending 31 May 2020 the company was entitled to exemption from audit 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered 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 profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 19 January 2020 and were signed on its behalf by

Callum James Stott
Director

Company Registration No. SC630109

OPC INDUSTRIES LTD
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 10 MAY 2019 TO 31 MAY 2020

1 Statutory information

OPC Industries Ltd is a private company, limited by shares, registered in Scotland, registration number SC630109. The registered office is 40A SPEIRS WHARF, GLASGOW, G4 9TH, SCOTLAND.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

These financial statements for the period from 10 May 2019 to 31 May 2020 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 10 May 2019.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

4 Debtors

	2020
	£
Other debtors	1,107

5 Creditors: amounts falling due within one year

	2020
	£
Taxes and social security	12,567
Loans from directors	39,501
Accruals	50
	52,118

6 Average number of employees

During the period the average number of employees was 0.

