Registered Number 06673021

OPUS HEALTH LIMITED

Abbreviated Accounts

31 March 2016

OPUS HEALTH LIMITED **Registered Number 06673021**

Abbreviated Balance Sheet as at 31 March 2016

	Notes	*2016*	*2015*
		£	£
Fixed assets			
Tangible assets	2	4,949	5,647
		4,949	5,647
Current assets			
Debtors		98,452	85,283
Cash at bank and in hand		89,059	87,567
		187,511	172,850
Creditors: amounts falling due within one year		(23,960)	(27,582)
Net current assets (liabilities)		163,551	145,268
Total assets less current liabilities		168,500	150,915
Total net assets (liabilities)		168,500	150,915
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		168,400	150,815
Shareholders' funds		168,500	150,915

- For the year ending 31 March 2016 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 12 December 2016

And signed on their behalf by:
Mrs HMA Vale, Director
Dr JA Vale, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2016

1 Accounting Policies

Basis of measurement and preparation of accounts

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of good and services to customers.

Tangible assets depreciation policy

Depreciation

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

Asset Class Depreciation Method & Rate

Fixture & Fittings 25% Reducing balance

Equipment 25% Reducing balance

Other accounting policies

Hire Purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line bases over the lease term.

Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual agreement, 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.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

2 Tangible fixed assets

	£
Cost	
At 1 April 2015	12,924
Additions	619
Disposals	-

Revaluations	-
Transfers	-
At 31 March 2016	13,543
Depreciation	
At 1 April 2015	7,277
Charge for the year	1,317
On disposals	-
At 31 March 2016	8,594
Net book values	
At 31 March 2016	4,949
At 31 March 2015	5,647

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	2016	*2015*
	£	£
100 Ordinary shares of £1 each	100	100

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