

Registered number: 02992279

**CENTRIS LIMITED**

**UNAUDITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2015**



**CENTRIS LIMITED**  
**REGISTERED NUMBER: 02992279**

**ABBREVIATED BALANCE SHEET**  
**AS AT 31 DECEMBER 2015**

	Note	£	2015 £	£	2014 £
<b>FIXED ASSETS</b>					
Tangible assets	2		6,123		8,163
Investments	3		2		2
			<u>6,125</u>		<u>8,165</u>
<b>CURRENT ASSETS</b>					
Stocks		27,500		26,750	
Debtors		88,291		105,004	
Cash at bank		26,540		3,597	
		<u>142,331</u>		<u>135,351</u>	
<b>CREDITORS:</b> amounts falling due within one year		(99,248)		(101,303)	
<b>NET CURRENT ASSETS</b>			<u>43,083</u>		<u>34,048</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>49,208</u>		<u>42,213</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		70		70
Profit and loss account			49,138		42,143
<b>SHAREHOLDERS' FUNDS</b>			<u>49,208</u>		<u>42,213</u>

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2015 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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**CENTRIS LIMITED**

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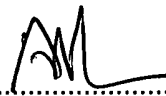
**ABBREVIATED BALANCE SHEET (continued)  
AS AT 31 DECEMBER 2015**

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The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 16 September 2016.



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**D J M Essenhigh**  
Director



.....  
**A D Frew**  
Director

The notes on pages 3 to 5 form part of these financial statements.

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## CENTRIS LIMITED

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### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

##### 1.2 Cash flow

The financial statements do not include a Cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective January 2015).

##### 1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

##### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & machinery	- 25% reducing balance
Motor vehicles	- 25% reducing balance
Other fixed assets	- 25% reducing balance

##### 1.5 Investments

Investments held as fixed assets are shown at cost less provision for impairment.

##### 1.6 Leasing and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

##### 1.7 Operating leases

Rentals under operating leases are charged to the Profit and loss account on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

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**CENTRIS LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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**1. ACCOUNTING POLICIES (continued)**

**1.8 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**1.9 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**2. TANGIBLE FIXED ASSETS**

	£
<b>Cost</b>	
At 1 January 2015 and 31 December 2015	41,585
<b>Depreciation</b>	
At 1 January 2015	33,422
Charge for the year	2,040
At 31 December 2015	35,462
<b>Net book value</b>	
At 31 December 2015	6,123
At 31 December 2014	8,163

**3. FIXED ASSET INVESTMENTS**

	£
<b>Cost or valuation</b>	
At 1 January 2015 and 31 December 2015	2
<b>Net book value</b>	
At 31 December 2015	2
At 31 December 2014	2

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CENTRIS LIMITED

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NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2015

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4. SHARE CAPITAL

	2015 £	2014 £
<b>Allotted, called up and fully paid</b>		
70 Ordinary shares of £1 each	<b>70</b>	<b>70</b>