

**Registered Number 06049485**

**OPUS TRAINING DEVELOPMENT & DESIGN LIMITED**

**Abbreviated Accounts**

**31 March 2013**

## Abbreviated Balance Sheet as at 31 March 2013

	<i>Notes</i>	<i>2013</i>	<i>2012</i>
		£	£
<b>Fixed assets</b>			
Tangible assets	2	1	156
		<u>1</u>	<u>156</u>
<b>Current assets</b>			
Debtors		2,935	3,155
Cash at bank and in hand		27,774	37,144
		<u>30,709</u>	<u>40,299</u>
<b>Creditors: amounts falling due within one year</b>		(5,806)	(11,166)
<b>Net current assets (liabilities)</b>		<u>24,903</u>	<u>29,133</u>
<b>Total assets less current liabilities</b>		<u>24,904</u>	<u>29,289</u>
<b>Total net assets (liabilities)</b>		<u>24,904</u>	<u>29,289</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		24,804	29,189
<b>Shareholders' funds</b>		<u>24,904</u>	<u>29,289</u>

- For the year ending 31 March 2013 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 11 November 2013

And signed on their behalf by:

**Dr S Marsh, Director**

## Notes to the Abbreviated Accounts for the period ended 31 March 2013

## 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 represents amounts receivable for services. Amounts receivable for services performed over time are based upon the stage of completion of the services performed.

**Tangible assets depreciation policy**

Tangible fixed assets other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer equipment 33 1/3% Straight line.

## 2 Tangible fixed assets

	£
<b>Cost</b>	
At 1 April 2012	2,042
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2013	<u>2,042</u>
<b>Depreciation</b>	
At 1 April 2012	1,886
Charge for the year	155
On disposals	-
At 31 March 2013	<u>2,041</u>
<b>Net book values</b>	
At 31 March 2013	<u>1</u>
At 31 March 2012	<u>156</u>

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