

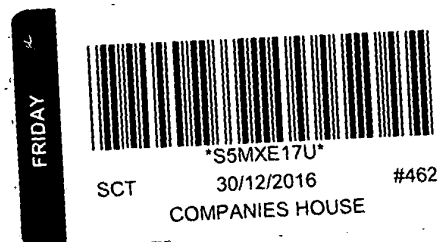
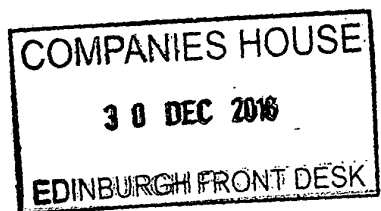
OPAL CARE HOMES LIMITED

Abbreviated Accounts

Year ended

31 March 2016

Company Number 07555989



OPAL CARE HOMES LIMITED

Company Information

DIRECTORS	Anthony Karl Stein Kevin John Groombridge
REGISTERED NUMBER	07555989
REGISTERED OFFICE	Drakes Court 302 Alcester Road Wythall Birmingham B47 6JR
ACCOUNTANTS	BDO LLP Citypoint 65 Haymarket Terrace Edinburgh EH12 5HD

OPAL CARE HOMES LIMITED

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OPAL CARE HOMES LIMITED

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Opal Care Homes Limited for the year ended 31 March 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Opal Care Homes Limited for the year ended 31 March 2016 which comprise the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the board of directors of Opal Care Homes Limited, as a body, in accordance with the terms of our engagement letter dated 7 January 2016. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Opal Care Homes Limited and state those matters that we have agreed to state to the board of directors of Opal Care Homes Limited, as a body, in this report in accordance with ICAEW Technical Release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Opal Care Homes Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that Opal Care Homes Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and result of Opal Care Homes Limited. You consider that Opal Care Homes Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the abbreviated accounts of Opal Care Homes Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.



BDO LLP
Chartered Accountants
Edinburgh
United Kingdom

23 December 2016

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

OPAL CARE HOMES LIMITED

Registered number: 07555989

Abbreviated balance sheet as at 31 March 2016

	Note	£	2016 £	£	2015 £
FIXED ASSETS					
Tangible assets	2		95,448		95,133
CURRENT ASSETS					
Debtors		224,171		67,138	
Cash at bank and in hand		347,455		311,936	
		571,626		379,074	
CREDITORS: amounts falling due within one year		(529,474)		(365,007)	
NET CURRENT ASSETS			42,152		14,067
TOTAL ASSETS LESS CURRENT LIABILITIES			137,600		109,200
PROVISIONS FOR LIABILITIES					
Deferred tax			(878)		
NET ASSETS			136,722		109,200
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			136,622		109,100
SHAREHOLDERS' FUNDS			136,722		109,200

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 March 2016 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.

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 23 December 2016


Anthony/Karl Stein
Director

The notes on pages 3 to 4 form part of these financial statements.

OPAL CARE HOMES LIMITED

Notes to the abbreviated accounts for the year ended 31 March 2016

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 Turnover

Turnover comprises revenue recognised by the company in respect of residents' fees in the period on an accruals basis.

1.3 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:

S/Term Leasehold Property	=	depreciated over 35 years
Plant and machinery	=	20% straight line
Fixtures and fittings	=	20% straight line

1.4 Operating leases

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

1.5 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

OPAL CARE HOMES LIMITED

Notes to the abbreviated accounts for the year ended 31 March 2016

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 April 2015	97,875
Additions	5,224
At 31 March 2016	103,099
Depreciation	
At 1 April 2015	2,742
Charge for the year	4,909
At 31 March 2016	7,651
Net book value	
At 31 March 2016	95,448
At 31 March 2015	95,133

3. SHARE CAPITAL

	2016 £	2015 £
Allotted, called up and unpaid		
100 Ordinary shares of £1 each	100	100