

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

FOR

OPAS (SOUTHERN) LIMITED

OPAS (SOUTHERN) LIMITED (REGISTERED NUMBER: 01838862)

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FOR THE YEAR ENDED 31 DECEMBER 2015**

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OPAS (SOUTHERN) LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2015**

DIRECTORS:

D M S Ramus
J Ramus

SECRETARY:

Mrs L J Ramus

REGISTERED OFFICE:

2 Station Road West
Oxted
Surrey
RH8 9EP

REGISTERED NUMBER:

01838862 (England and Wales)

ACCOUNTANTS:

McKenzies
Chartered Accountants
2 Station Road West
Oxted
Surrey
RH8 9EP

ABBREVIATED BALANCE SHEET
31 DECEMBER 2015

	Notes	2015 £	£	2014 £	£
FIXED ASSETS					
Tangible assets	2		23,762		24,993
CURRENT ASSETS					
Stocks		134,776		133,636	
Debtors		108,590		105,078	
Cash at bank and in hand		150,403		113,710	
		<u>393,769</u>		<u>352,424</u>	
CREDITORS					
Amounts falling due within one year		53,798		27,883	
NET CURRENT ASSETS			<u>339,971</u>		<u>324,541</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			363,733		349,534
PROVISIONS FOR LIABILITIES			<u>4,568</u>		<u>4,774</u>
NET ASSETS			<u>359,165</u>		<u>344,760</u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			<u>359,065</u>		<u>344,660</u>
SHAREHOLDERS' FUNDS			<u>359,165</u>		<u>344,760</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 6 June 2016 and were signed on its behalf by:

D M S Ramus - Director

J Ramus - Director

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

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 2% on cost
Plant and machinery etc	- 25% on reducing balance and 20% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2015	
and 31 December 2015	68,285
DEPRECIATION	
At 1 January 2015	43,292
Charge for year	1,231
At 31 December 2015	44,523
NET BOOK VALUE	
At 31 December 2015	23,762
At 31 December 2014	24,993

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2015 £	2014 £
100	Ordinary	£1	100	100

4. **CONTROL**

The company is under the direct control of the directors, D M S Ramus and J Ramus.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.