

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE PERIOD 1 APRIL 2013 TO 30 JUNE 2014
FOR
OPUS INFORMATION TECHNOLOGY LTD

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FOR THE PERIOD 1 APRIL 2013 TO 30 JUNE 2014

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OPUS INFORMATION TECHNOLOGY LTD

**COMPANY INFORMATION
FOR THE PERIOD 1 APRIL 2013 TO 30 JUNE 2014**

DIRECTORS:

N Waites
Mrs H M Waites

SECRETARY:

Mrs H M Waites

REGISTERED OFFICE:

23 Market Place
Driffield
East Yorkshire
YO25 6AP

REGISTERED NUMBER:

06185144 (England and Wales)

ACCOUNTANTS:

Bradbury & Co (Accountants) Limited
34 Middle Street South
Driffield
East Yorkshire
YO25 6PS

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
OPUS INFORMATION TECHNOLOGY LTD**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages three to six) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Opus Information Technology Ltd for the period ended 30 June 2014 which comprise the Profit and Loss Account, 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com>.

This report is made solely to the Board of Directors of Opus Information Technology Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Opus Information Technology Ltd and state those matters that we have agreed to state to the Board of Directors of Opus Information Technology Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Opus Information Technology Ltd 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 profit of Opus Information Technology Ltd. You consider that Opus Information Technology Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Opus Information Technology Ltd. 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 statutory financial statements.

Bradbury & Co (Accountants) Limited
34 Middle Street South
Driffield
East Yorkshire
YO25 6PS

Date:

ABBREVIATED BALANCE SHEET
30 JUNE 2014

	Notes	2014 £	2013 £
FIXED ASSETS			
Tangible assets	2	9,844	7,146
CURRENT ASSETS			
Debtors		107,181	37,663
Cash at bank		24,395	52,865
		<u>131,576</u>	<u>90,528</u>
CREDITORS			
Amounts falling due within one year		(95,310)	(81,134)
NET CURRENT ASSETS		<u>36,266</u>	<u>9,394</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		46,110	16,540
CREDITORS			
Amounts falling due after more than one year		(28,080)	-
PROVISIONS FOR LIABILITIES		<u>(1,900)</u>	<u>-</u>
NET ASSETS		<u>16,130</u>	<u>16,540</u>
CAPITAL AND RESERVES			
Called up share capital	3	100	100
Profit and loss account		16,030	16,440
SHAREHOLDERS' FUNDS		<u>16,130</u>	<u>16,540</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 June 2014.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 June 2014 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 notes form part of these abbreviated accounts

ABBREVIATED BALANCE SHEET - continued
30 JUNE 2014

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 10 September 2014 and were signed on its behalf by:

N Waites - Director

Mrs H M Waites - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE PERIOD 1 APRIL 2013 TO 30 JUNE 2014**

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 April 2008).

Turnover

Turnover represents net invoiced sales of services, 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.

Office equipment - 25% reducing balance

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2013	13,450
Additions	7,169
At 30 June 2014	<u>20,619</u>
DEPRECIATION	
At 1 April 2013	6,304
Charge for period	4,471
At 30 June 2014	<u>10,775</u>
NET BOOK VALUE	
At 30 June 2014	<u>9,844</u>
At 31 March 2013	<u>7,146</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE PERIOD 1 APRIL 2013 TO 30 JUNE 2014

4. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the period ended 30 June 2014 and the year ended 31 March 2013:

	2014 £	2013 £
N Waites and Mrs H M Waites		
Balance outstanding at start of period	-	-
Amounts advanced	16,000	-
Amounts repaid	-	-
Balance outstanding at end of period	<u>16,000</u>	<u>-</u>

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.