

Registered number  
08769546

OPT CONSULTANCY LIMITED

Abbreviated Accounts

30 June 2015

## **OPT CONSULTANCY LIMITED**

### **Report to the director on the preparation of the unaudited abbreviated accounts of OPT CONSULTANCY LIMITED for the year ended 30 June 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of OPT CONSULTANCY LIMITED for the year ended 30 June 2015 which comprise of 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/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

Klu Omane LLP  
Chartered Certified Accountants  
1 Hilden Drive  
Slade Green  
Erith  
Kent  
DA8 2LP

15 February 2016

**OPT CONSULTANCY LIMITED****Registered number:** 08769546**Abbreviated Balance Sheet****as at 30 June 2015**

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Intangible assets	2	-	-
Tangible assets	3	432	-
Investments	4	-	-
		<u>432</u>	<u>-</u>
<b>Current assets</b>			
Stocks		-	-
Debtors	5	-	-
Investments held as current assets		-	-
Cash at bank and in hand		9,103	-
		<u>9,103</u>	<u>-</u>
<b>Creditors: amounts falling due within one year</b>		(7,955)	-
<b>Net current assets</b>		<u>1,148</u>	<u>-</u>
<b>Total assets less current liabilities</b>		<u>1,580</u>	<u>-</u>
<b>Creditors: amounts falling due after more than one year</b>		-	-
<b>Provisions for liabilities</b>		-	-
<b>Net assets</b>		<u>1,580</u>	<u>-</u>
<b>Capital and reserves</b>			
Called up share capital	7	1,000	-
Share premium		-	-
Revaluation reserve		-	-
Capital redemption reserve		-	-
Profit and loss account		580	-
<b>Shareholder's funds</b>		<u>1,580</u>	<u>-</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of

the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr F L Opata

Director

Approved by the board on 15 February 2016

**OPT CONSULTANCY LIMITED**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 June 2015**

**1 Accounting policies**

***Basis of preparation***

The accounts 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 the value, net of value added tax and discounts, in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% straight line
Motor vehicles	25% straight line

***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

***Foreign currencies***

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

***Pensions***

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the

scheme.

## 2 Intangible fixed assets £

### Cost

At 1 July 2014	-
Additions	-
Disposals	-
At 30 June 2015	<u>-</u>

### Amortisation

At 1 July 2014	-
Provided during the year	-
On disposals	-
At 30 June 2015	<u>-</u>

### Net book value

At 30 June 2015	<u>-</u>
At 30 June 2014	<u>-</u>

## 3 Tangible fixed assets £

### Cost

At 1 July 2014	-
Additions	432
Surplus on revaluation	-
Disposals	-
At 30 June 2015	<u>432</u>

### Depreciation

At 1 July 2014	-
Charge for the year	-
Surplus on revaluation	-
On disposals	-
At 30 June 2015	<u>-</u>

### Net book value

At 30 June 2015	<u>432</u>
At 30 June 2014	<u>-</u>

## 4 Investments £

### Cost

At 1 July 2014	-
Additions	-

Disposals -

At 30 June 2015 -

The company holds 20% or more of the share capital of the following companies:

Company	Shares held		Capital and reserves	Profit (loss) for the year
	Class	%	£	£
[Company name 1]	Ordinary	-	-	-
[Company name 2]	Ordinary	-	-	-
[Company name 3]	Ordinary	-	-	-
[Company name 4]	Ordinary	-	-	-

## 5 Debtors

2015 2014  
£ £

Debtors include:

Amounts due after more than one year - -

## 6 Loans

2015 2014  
£ £

Creditors include:

Amounts falling due for payment after more than five years - -

Secured bank loans - -

## 7 Share capital

Nominal value 2015 Number 2015 £ 2014 £

Allotted, called up and fully paid:

Ordinary shares	£1 each	1,000	1,000	-
B Ordinary shares	£1 each	-	-	-
			1,000	-
? Preference shares	£1 each	-	-	-
			1,000	-

Nominal value Number Amount £

Shares issued during the period:

Ordinary shares	£1 each	-	1,000
B Ordinary shares	£1 each	-	-
			1,000
? Preference shares	£1 each	-	-
			1,000

## 8 Loans to directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
Mr F L Opata				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Director 2]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Director 3]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Director 4]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Director 5]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Director 6]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Director 7]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Director 8]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Director 9]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
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	-	-	-	-
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## 9 Guarantees made by the company on behalf of directors

Description and terms	Maximum liability £	Amount paid and incurred £
Mr F L Opata		
[Guarantee 1]	-	-
[Guarantee 2]	-	-



[Director 2]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Director 3]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Director 4]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Director 5]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Director 6]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Director 7]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Director 8]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Director 9]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
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