

**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2013**  
**FOR**  
**OPUS ENVIRONMENTS LIMITED**

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for the year ended 28 February 2013

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**OPUS ENVIRONMENTS LIMITED**

**COMPANY INFORMATION**  
**for the year ended 28 February 2013**

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**DIRECTOR:** C J Madelin

**REGISTERED OFFICE:** 60 Chertsey Street  
Guildford  
Surrey  
GU1 4HL

**REGISTERED NUMBER:** 05528094 (England and Wales)

**ACCOUNTANTS:** McPherson\*s  
Chartered Accountants  
60 Chertsey Street  
Guildford  
Surrey  
GU1 4HL

**ABBREVIATED BALANCE SHEET**  
**28 February 2013**

	Notes	2013 £	£	2012 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		3,167		4,224
<b>CURRENT ASSETS</b>					
Debtors		-		1,573	
Cash at bank		<u>132</u>		<u>-</u>	
		132		1,573	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>50,980</u>		<u>38,497</u>	
<b>NET CURRENT LIABILITIES</b>			(50,848)		(36,924)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(47,681)</u>		<u>(32,700)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		2		2
Profit and loss account			<u>(47,683)</u>		<u>(32,702)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(47,681)</u>		<u>(32,700)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2013 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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
- (b) otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 director on 19 June 2013 and were signed by:

C J Madelin - Director

**NOTES TO THE ABBREVIATED ACCOUNTS**  
for the year ended 28 February 2013

**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The ability of the company to meet its debts as they fall due is compromised by having net current liabilities of £50,848 (2012: £36,924) at the year-end and net liabilities of £47,683 (2012:£32,700).

The director is maintaining his continued support of the company, and it is his opinion that the company's activities will return to profitability in the next 12 months. In these circumstances, the directors are of the opinion that the accounts should be prepared on the going concern basis.

**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).

**Exemption from preparing a cash flow statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

**Turnover**

Turnover represents net invoiced sales, 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.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**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.

**2. TANGIBLE FIXED ASSETS**

Total  
£

**COST**

At 1 March 2012  
and 28 February 2013

8,979

**DEPRECIATION**

At 1 March 2012  
Charge for year  
At 28 February 2013

4,755  
1,057  
5,812

**NET BOOK VALUE**

At 28 February 2013  
At 29 February 2012

3,167  
4,224

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
2	Ordinary	1	<u>2</u>	<u>2</u>

**4. TRANSACTIONS WITH DIRECTOR**

At the year-end the director had loaned £26,392 (2012:£17,939) to the company.