

Registered number  
05337190

Opcure Limited  
Abbreviated Accounts  
31 January 2012



**Opcure Limited**  
**Registered number:**  
**Abbreviated Balance Sheet**  
**as at 31 January 2012**

05337190

	Notes	2012 £	2011 £
<b>Fixed assets</b>			
Intangible assets	2	22,868	30,493
Tangible assets	3	81,174	82,566
		<u>104,042</u>	<u>113,059</u>
<b>Current assets</b>			
Debtors		27,420	28,514
<b>Creditors: amounts falling due within one year</b>		(55,747)	(55,532)
<b>Net current liabilities</b>		<u>(28,327)</u>	<u>(27,018)</u>
<b>Total assets less current liabilities</b>		<u>75,715</u>	<u>86,041</u>
<b>Creditors: amounts falling due after more than one year</b>		(74,323)	(76,658)
<b>Net assets</b>		<u>1,392</u>	<u>9,383</u>
<b>Capital and reserves</b>			
Called up share capital	4	2	2
Profit and loss account		1,390	9,381
<b>Shareholders' funds</b>		<u>1,392</u>	<u>9,383</u>

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

Members have not required the company to obtain an audit 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 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

Dr S K Shami  
Director

Approved by the board on 19 October 2012

**Opcure Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 January 2012**

**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 April 2008)

***Turnover***

Turnover represents the value, net of value added tax and discounts, of services provided to customers and work carried out 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

Surgery improvements	20% straight line
Office equipment	25% straight line

***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

***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

**Op cure Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 January 2012**

**2 Intangible fixed assets** **£**

**Cost**

At 1 February 2011	76,255
At 31 January 2012	<u>76,255</u>

**Amortisation**

At 1 February 2011	45,762
Provided during the year	<u>7,625</u>
At 31 January 2012	<u>53,387</u>

**Net book value**

At 31 January 2012	<u>22,868</u>
At 31 January 2011	<u>30,493</u>

**3 Tangible fixed assets** **£**

**Cost**

At 1 February 2011	99,135
Additions	<u>650</u>
At 31 January 2012	<u>99,785</u>

**Depreciation**

At 1 February 2011	16,569
Charge for the year	<u>2,042</u>
At 31 January 2012	<u>18,611</u>

**Net book value**

At 31 January 2012	<u>81,174</u>
At 31 January 2011	<u>82,566</u>

<b>4 Share capital</b>	<b>Nominal value</b>	<b>2012 Number</b>	<b>2012 £</b>	<b>2011 £</b>
Allotted, called up and fully paid Ordinary shares	£1 each	2	<u>2</u>	<u>2</u>