

**REGISTERED NUMBER: 04527808 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019**  
**FOR**  
**OPTIME STRATEGIES LIMITED**

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FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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**OPTIME STRATEGIES LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**DIRECTOR:** J Becker

**REGISTERED OFFICE:** Wellington House  
273-275 High Street  
London Colney  
St Albans  
Hertfordshire  
AL2 1HA

**REGISTERED NUMBER:** 04527808 (England and Wales)

**ACCOUNTANTS:** Novitt Harris & Co Ltd  
Wellington House  
273-275 High Street  
London Colney  
St. Albans  
Hertfordshire  
AL2 1HA

**STATEMENT OF FINANCIAL POSITION**  
**30 SEPTEMBER 2019**

	Notes	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	4	40	60
Investments	5	<u>117,366</u>	<u>-</u>
		<u>117,406</u>	<u>60</u>
<b>CURRENT ASSETS</b>			
Debtors	6	45,149	40,140
Cash at bank		<u>19,592</u>	<u>43,189</u>
		64,741	83,329
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(125,076)</u>	<u>(20,034)</u>
<b>NET CURRENT (LIABILITIES)/ASSETS</b>		<u>(60,335)</u>	<u>63,295</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		57,071	63,355
<b>PROVISIONS FOR LIABILITIES</b>	8	<u>(6)</u>	<u>(10)</u>
<b>NET ASSETS</b>		<u>57,065</u>	<u>63,345</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		<u>56,965</u>	<u>63,245</u>
		<u>57,065</u>	<u>63,345</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2019 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 otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

**OPTIME STRATEGIES LIMITED (REGISTERED NUMBER: 04527808)**

**STATEMENT OF FINANCIAL POSITION - continued**  
**30 SEPTEMBER 2019**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 4 June 2020 and were signed by:

J Becker - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**1. STATUTORY INFORMATION**

Optime Strategies Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**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 etc - 33% on cost and 25% on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2018 - 1).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**4. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery etc £</b>
<b>COST</b>	
At 1 October 2018	
and 30 September 2019	<u>12,842</u>
<b>DEPRECIATION</b>	
At 1 October 2018	12,782
Charge for year	<u>20</u>
At 30 September 2019	<u>12,802</u>
<b>NET BOOK VALUE</b>	
At 30 September 2019	<u>40</u>
At 30 September 2018	<u>60</u>

**5. FIXED ASSET INVESTMENTS**

	<b>Other investment £</b>
<b>COST</b>	
Additions	<u>117,366</u>
At 30 September 2019	<u>117,366</u>
<b>NET BOOK VALUE</b>	
At 30 September 2019	<u>117,366</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2019 £</b>	<b>2018 £</b>
Trade debtors	4,814	8,639
Other debtors	<u>40,335</u>	<u>31,501</u>
	<u>45,149</u>	<u>40,140</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019	2018
	£	£
Trade creditors	(1)	7,957
Amounts owed to associates	117,366	-
Taxation and social security	6,711	11,077
Other creditors	1,000	1,000
	<u>125,076</u>	<u>20,034</u>

**8. PROVISIONS FOR LIABILITIES**

	2019	2018
	£	£
Deferred tax	<u>6</u>	<u>10</u>
		<b>Deferred tax</b>
		£
Balance at 1 October 2018		10
Provided during year		<u>(4)</u>
Balance at 30 September 2019		<u>6</u>

**9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30 September 2019 and 30 September 2018:

	2019	2018
	£	£
<b>J Becker</b>		
Balance outstanding at start of year	31,493	13,655
Amounts advanced	43,398	40,425
Amounts repaid	(32,141)	(22,587)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>42,750</u>	<u>31,493</u>

Included in amounts repaid above is remuneration of NIL (2018: £8,292).



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.