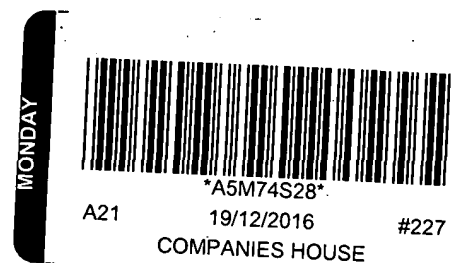


COMPANY REGISTRATION NUMBER 06139211

OPTIMA CONSULTANCY (UK) LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
31 MARCH 2016



TOPPING PARTNERSHIP

Chartered Accountants

Incom House
Waterside
Trafford Park
Manchester
M17 1WD

OPTIMA CONSULTANCY (UK) LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2016

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OPTIMA CONSULTANCY (UK) LIMITED

ABBREVIATED BALANCE SHEET

31 MARCH 2016

	Note	2016 £	2015 £
FIXED ASSETS	2		
Tangible assets			<u>48</u>
CURRENT ASSETS			
Debtors		24,168	139,057
Cash at bank and in hand		<u>126,731</u>	<u>171,243</u>
		150,899	310,300
CREDITORS: Amounts falling due within one year		<u>110,081</u>	<u>132,540</u>
NET CURRENT ASSETS		<u>40,818</u>	<u>177,760</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>40,866</u>	<u>181,239</u>
PROVISIONS FOR LIABILITIES		<u>10</u>	<u>731</u>
		<u>40,856</u>	<u>180,508</u>
CAPITAL AND RESERVES			
Called up equity share capital	4	200	300
Profit and loss account		<u>40,656</u>	<u>180,208</u>
SHAREHOLDERS' FUNDS		<u>40,856</u>	<u>180,508</u>

For the year ended 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 12/12/16, and are signed on their behalf by:



Mr M O'Keefe
Director

Company Registration Number: 06139211

The notes on pages 2 to 3 form part of these abbreviated accounts.

OPTIMA CONSULTANCY (UK) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Fixed assets

The cost of tangible fixed assets includes expenditure incurred in bringing the assets into working condition for their intended use.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	25% straight line
Equipment	-	50% straight line

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed by the balance sheet date. Deferred tax is not recognised when assets are revalued unless, by the balance sheet date, the company has entered into a binding agreement to sell the assets and recognised the gains and losses expected to arise on sale or where assets have been sold and it is expected that the taxable gain will be rolled over into a replacement asset.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

OPTIMA CONSULTANCY (UK) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2016

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 April 2015 and 31 March 2016	<u>22,949</u>
DEPRECIATION	
At 1 April 2015	19,470
Charge for year	<u>3,431</u>
At 31 March 2016	<u>22,901</u>
NET BOOK VALUE	
At 31 March 2016	<u>48</u>
At 31 March 2015	<u>3,479</u>

3. TRANSACTIONS WITH THE DIRECTORS

In previous years the company undertook transactions with Mr M O'Keefe, a director, through a director's current account as follows:

Debit balance at beginning of year	£11
Repaid to the company	£11
Debit balance at the end of the year	£nil

The maximum amount owing during the year was £11.

No interest was charged to the company and no security given.

4. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
A Ordinary shares of £1 each	100	100	100	100
B Ordinary shares of £1 each	100	100	100	100
C Ordinary shares (2015 - 100) of £1 each	-	-	100	100
	<u>200</u>	<u>200</u>	<u>300</u>	<u>300</u>

During the year 100 ordinary C shares of £1 each were redeemed at par.