

Optimum Transform Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 November 2016

Boox
2nd Floor The Port House
Port Solent
PO6 4TH

Optimum Transform Limited
Contents

| | | |
|-----------------------------------|-------------|----------|
| Accountants' Report | <div></div> | <u>1</u> |
| Abbreviated Balance Sheet | <div></div> | <u>2</u> |
| Notes to the Abbreviated Accounts | <div></div> | <u>3</u> |

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 3) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
Optimum Transform Limited
for the Year Ended 30 November 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Optimum Transform Limited for the year ended 30 November 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Optimum Transform Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Optimum Transform Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Optimum Transform Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Optimum Transform Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Optimum Transform Limited. You consider that Optimum Transform Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Optimum Transform Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Boox
2nd Floor The Port House
Port Solent
PO6 4TH
10 August 2017

Optimum Transform Limited
(Registration number: 08791527)
Abbreviated Balance Sheet at 30 November 2016

| | Note | 2016 £ | 2015 £ |
|--|----------|-----------|-----------|
| Current assets | | | |
| Debtors | | 6,215 | 100 |
| Cash at bank and in hand | | 9,738 | - |
| | | 15,953 | 100 |
| Creditors: Amounts falling due within one year | | (13,020) | - |
| Net assets | | 2,933 | 100 |
| Capital and reserves | | | |
| Called up share capital | <u>2</u> | 100 | 100 |
| Profit and loss account | | 2,833 | - |
| Shareholders' funds | | 2,933 | 100 |

For the year ending 30 November 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

Approved by the director on 10 August 2017

.....
Mr Matthew Hinks
Director

The notes on page 3 form an integral part of these financial statements.

Optimum Transform Limited
Notes to the Abbreviated Accounts for the Year Ended 30 November 2016
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement.

Going concern

The financial statements have been prepared on a going concern basis.

Turnover

Turnover represents amounts chargeable, net of flat rate value added tax, in respect of the sale of goods and services to customers.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Pensions

The company operates a small self administered pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

2 Share capital

Allotted, called up and fully paid shares

| | 2016 | | 2015 | |
|----------------------------|--------|-------|-------|-------|
| | No. | £ | No. | £ |
| Ordinary Shares of £1 each | 100 | 100 | 100 | 100 |
| | ===== | ===== | ===== | ===== |
| | Page 3 | | | |

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.