

**Registered Number 07000221**

**Optima Management Limited**

**Abbreviated Accounts**

**31 December 2010**

**Optima Management Limited**

**Registered Number 07000221**

**Company Information**

**Registered Office:**

c/o Cox Costello & Horne Ltd  
Langwood House  
63-81 High Street  
Rickmansworth  
Hertfordshire  
WD3 1EQ

**Reporting Accountants:**

Cox Costello & Horne Limited  
Chartered Accountants and Chartered Tax Advisers  
Langwood House  
63-81 High Street  
Rickmansworth  
Hertfordshire  
WD3 1EQ

Optima Management Limited

Registered Number 07000221

Balance Sheet as at 31 December 2010

	Notes	2010	
		£	£
<b>Fixed assets</b>			
Intangible	2	24,077	
Tangible	3	6,055	
		<u>30,132</u>	-
<b>Current assets</b>			
Debtors		67,838	
Cash at bank and in hand		66,101	
Total current assets		<u>133,939</u>	-
<b>Creditors: amounts falling due within one year</b>		(148,967)	
<b>Net current assets (liabilities)</b>		(15,028)	
<b>Total assets less current liabilities</b>		<u>15,104</u>	-
<b>Provisions for liabilities</b>		(1,272)	
<b>Total net assets (liabilities)</b>		<u>13,832</u>	-
<b>Capital and reserves</b>			
Called up share capital	4	4,000	
Profit and loss account		9,832	
<b>Shareholders funds</b>		<u>13,832</u>	-

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- a. For the year ending 31 December 2010 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
  - b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
  - c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
  - d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 24 May 2011

And signed on their behalf by:

**G J Batterham, Director**

**Mrs F Murphy, Director**

**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 1068 of the Companies Act 2006.**

**Notes to the Abbreviated Accounts**

For the year ending 31 December 2010

1 **Accounting policies**

**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).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Intangible Fixed Assets**

Intangible fixed assets amortised over two years.

**Deferred tax**

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

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**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.

**Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	33% on reducing balance
Fixtures and fittings	25% on reducing balance
Computer equipment	33% on reducing balance

2 **Intangible fixed assets**

<b>Cost or valuation</b>	<b>£</b>
Additions	<u>48,154</u>
At 31 December 2010	<u>48,154</u>

**Amortisation**

Charge for year	<u>24,077</u>
At 31 December 2010	<u>24,077</u>

**Net Book Value**

At 31 December 2010	24,077
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3 **Tangible fixed assets**

		<b>Total</b>
		<b>£</b>
<b>Cost</b>		
Additions	-	<u>8,204</u>
At 31 December 2010	-	<u>8,204</u>
<b>Depreciation</b>		
Charge for year	-	<u>2,149</u>
At 31 December 2010	-	<u>2,149</u>
<b>Net Book Value</b>		
At 31 December 2010		6,055

4 **Share capital**

	<b>2010</b>
	<b>£</b>
<b>Allotted, called up and fully paid:</b>	
4000 Ordinary shares of £1 each	4,000