

Company Registration No. 09784622 (England and Wales)

**STRATAGEMA LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 29 SEPTEMBER 2017**  
**PAGES FOR FILING WITH REGISTRAR**

# STRATAGEMA LIMITED

## COMPANY INFORMATION

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**Director** Mr M A Paul

**Company number** 09784622

**Registered office** Pinfold Lodge  
32A Hampton Lane  
Solihull  
West Midlands  
B91 2PY

**Accountants** Ormerod Rutter Limited  
The Oakley  
Kidderminster Road  
Droitwich  
Worcestershire  
WR9 9AY

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# STRATAGEMA LIMITED

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## **STRATAGEMA LIMITED**

### **ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF STRATAGEMA LIMITED FOR THE PERIOD ENDED 29 SEPTEMBER 2017**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Stratagema Limited for the period ended 29 September 2017 which comprise, the Balance Sheet and the related notes 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 Stratagema Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Stratagema Limited and state those matters that we have agreed to state to the Board of Directors of Stratagema Limited, 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 Stratagema Limited and its Board of Directors as a body, for our work or for this report.

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

We have not been instructed to carry out an audit or a review of the financial statements of Stratagema 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 financial statements.

**Ormerod Rutter Limited**

16 November 2018

**Chartered Accountants**

The Oakley  
Kidderminster Road  
Droitwich  
Worcestershire  
WR9 9AY

# STRATAGEMA LIMITED

## BALANCE SHEET

AS AT 29 SEPTEMBER 2017

	Notes	2017 £	£	2016 £	£
<b>Fixed assets</b>					
Tangible assets	3		500		750
<b>Current assets</b>					
Debtors	4	16,500		11,955	
Cash at bank and in hand		67,634		31,363	
		<u>84,134</u>		<u>43,318</u>	
<b>Creditors: amounts falling due within one year</b>	5	<u>(31,386)</u>		<u>(17,075)</u>	
<b>Net current assets</b>			52,748		26,243
<b>Total assets less current liabilities</b>			53,248		26,993
<b>Provisions for liabilities</b>			(95)		-
<b>Net assets</b>			<u>53,153</u>		<u>26,993</u>
<b>Capital and reserves</b>					
Called up share capital	7		1		1
Profit and loss reserves			53,152		26,992
<b>Total equity</b>			<u>53,153</u>		<u>26,993</u>

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial period ended 29 September 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

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

**STRATAGEMA LIMITED**

**BALANCE SHEET (CONTINUED)**

***AS AT 29 SEPTEMBER 2017***

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The financial statements were approved and signed by the director and authorised for issue on 16 November 2018

Mr M A Paul

**Director**

**Company Registration No. 09784622**

# STRATAGEMA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED 29 SEPTEMBER 2017**

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### **1 Accounting policies**

#### **Company information**

Stratagama Limited is a private company limited by shares incorporated in England and Wales. The registered office is Pinfold Lodge, 32A Hampton Lane, Solihull, West Midlands, B91 2PY.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Revenue from contracts for the provision of services is recognised by reference to the stage of completion and where the amount of revenue can be measured reliably.

#### **1.3 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	25% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### **1.4 Taxation**

The tax expense represents the sum of the tax currently payable and deferred tax.

##### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

# STRATAGEMA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 29 SEPTEMBER 2017

### 1 Accounting policies

(Continued)

#### **Deferred tax**

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

#### 1.5 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### 1.6 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the period was 1 (2016 - 1).

### 3 Tangible fixed assets

	Computer equipment £
<b>Cost</b>	
At 1 October 2016 and 29 September 2017	1,000
<b>Depreciation and impairment</b>	
At 1 October 2016	250
Depreciation charged in the period	250
At 29 September 2017	500
<b>Carrying amount</b>	
At 29 September 2017	500
At 30 September 2016	750

# STRATAGEMA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 29 SEPTEMBER 2017

<b>4 Debtors</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year:		
Trade debtors	-	8,955
Other debtors	16,500	3,000
	<u>16,500</u>	<u>11,955</u>
	<u><u>16,500</u></u>	<u><u>11,955</u></u>
<b>5 Creditors: amounts falling due within one year</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Corporation tax	14,879	16,872
Other taxation and social security	14,314	-
Other creditors	2,193	203
	<u>31,386</u>	<u>17,075</u>
	<u><u>31,386</u></u>	<u><u>17,075</u></u>
<b>6 Provisions for liabilities</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Deferred tax liabilities	95	-
	<u>95</u>	<u>-</u>
	<u><u>95</u></u>	<u><u>-</u></u>
<b>7 Called up share capital</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Ordinary share capital Issued and fully paid 1 Ordinary A of £1 each	1	1
	<u>1</u>	<u>1</u>
	<u><u>1</u></u>	<u><u>1</u></u>
<b>8 Ultimate controlling party</b>		
The ultimate controlling party is Mr M A Paul.		

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.