

**OPTIMA COMPUTER
CONSULTANTS LIMITED**

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD

1 JUNE 2020 TO 30 NOVEMBER 2021

Higginson & Co (UK) Ltd
3 Kensworth Gate
200 - 204 High Street South
Dunstable
Bedfordshire
LU6 3HS

**OPTIMA COMPUTER
CONSULTANTS LIMITED (REGISTERED NUMBER: 06863434)**

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FOR THE PERIOD 1 JUNE 2020 TO 30 NOVEMBER 2021**

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**OPTIMA COMPUTER
CONSULTANTS LIMITED**

**COMPANY INFORMATION
FOR THE PERIOD 1 JUNE 2020 TO 30 NOVEMBER 2021**

DIRECTORS: A Delany

SECRETARY:

REGISTERED OFFICE: 32 The Close
Kinsbourne Green
Harpenden
Hertfordshire
AL5 3NB

REGISTERED NUMBER: 06863434 (England and Wales)

ACCOUNTANTS: Higginson & Co (UK) Ltd
3 Kensworth Gate
200 - 204 High Street South
Dunstable
Bedfordshire
LU6 3HS

**OPTIMA COMPUTER
CONSULTANTS LIMITED (REGISTERED NUMBER: 06863434)**

**BALANCE SHEET
30 NOVEMBER 2021**

	Notes	30.11.21 £	£	31.5.20 £	£
FIXED ASSETS					
Tangible assets	4		3,756		3,471
CURRENT ASSETS					
Debtors	5	162,338		109,584	
CREDITORS					
Amounts falling due within one year	6	<u>95,682</u>		<u>63,421</u>	
NET CURRENT ASSETS			<u>66,656</u>		<u>46,163</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			70,412		49,634
CREDITORS					
Amounts falling due after more than one year	7		(68,599)		(48,037)
PROVISIONS FOR LIABILITIES	8		<u>(871)</u>		<u>(659)</u>
NET ASSETS			<u>942</u>		<u>938</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>940</u>		<u>936</u>
SHAREHOLDERS' FUNDS			<u>942</u>		<u>938</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 November 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 November 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

The notes form part of these financial statements

**OPTIMA COMPUTER
CONSULTANTS LIMITED (REGISTERED NUMBER: 06863434)**

**BALANCE SHEET - continued
30 NOVEMBER 2021**

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 Board of Directors and authorised for issue on 29 June 2022 and were signed on its behalf by:

A Delany - Director

The notes form part of these financial statements

**OPTIMA COMPUTER
CONSULTANTS LIMITED (REGISTERED NUMBER: 06863434)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JUNE 2020 TO 30 NOVEMBER 2021**

1. STATUTORY INFORMATION

Optima Computer Consultants 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 - Straight line over 4 years

Taxation

Taxation for the period 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 balance sheet date.

Deferred tax

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

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 2 (2020 - 2).

**OPTIMA COMPUTER
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JUNE 2020 TO 30 NOVEMBER 2021**

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 June 2020	6,297
Additions	<u>2,063</u>
At 30 November 2021	<u>8,360</u>
DEPRECIATION	
At 1 June 2020	2,826
Charge for period	<u>1,778</u>
At 30 November 2021	<u>4,604</u>
NET BOOK VALUE	
At 30 November 2021	<u>3,756</u>
At 31 May 2020	<u>3,471</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.21 £	31.5.20 £
Trade debtors	16,074	6,560
Other debtors	<u>146,264</u>	<u>103,024</u>
	<u>162,338</u>	<u>109,584</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.21 £	31.5.20 £
Bank loans and overdrafts	20,461	13,634
Taxation and social security	62,100	45,804
Other creditors	<u>13,121</u>	<u>3,983</u>
	<u>95,682</u>	<u>63,421</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.11.21 £	31.5.20 £
Bank loans	<u>68,599</u>	<u>48,037</u>

**OPTIMA COMPUTER
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JUNE 2020 TO 30 NOVEMBER 2021**

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR - continued

	30.11.21	31.5.20
	£	£
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<u>21,281</u>	<u>-</u>

8. PROVISIONS FOR LIABILITIES

	30.11.21	31.5.20
	£	£
Deferred tax	<u>871</u>	<u>659</u>
		Deferred tax
		£
Balance at 1 June 2020		659
Charge to Income Statement during period		<u>212</u>
Balance at 30 November 2021		<u>871</u>

9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the period ended 30 November 2021 and the year ended 31 May 2020:

	30.11.21	31.5.20
	£	£
A Delany		
Balance outstanding at start of period	44,928	19,190
Amounts advanced	21,996	25,738
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	<u>66,924</u>	<u>44,928</u>
Ms K Pelton		
Balance outstanding at start of period	44,929	19,190
Amounts advanced	-	25,739
Amounts repaid	(44,929)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	<u>-</u>	<u>44,929</u>

A shareholder loan of £66,924 existed at 30th November 2021.

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.