Registered number: 09518480

OPTIMUM COMMERCIAL SOLUTIONS LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Optimum Commercial Solutions Ltd
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Optimum Commercial Solutions Ltd
Balance Sheet
As At 31 December 2025

Registered number: 09518480

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**4**		78,831		51,900
			78,831		51,900
CURRENT ASSETS					
Debtors	**5**	213,453		148,944	
Cash at bank and in hand		441,407		133,863	
		654,860		282,807	
Creditors: Amounts Falling Due Within One Year	**6**	(365,540)		(189,848)	
NET CURRENT ASSETS (LIABILITIES)			289,320		92,959
TOTAL ASSETS LESS CURRENT LIABILITIES			368,151		144,859
Creditors: Amounts Falling Due After More Than One Year	**7**		(73,357)		(51,858)
NET ASSETS			294,794		93,001
CAPITAL AND RESERVES					
Called up share capital	**9**		100		100
Profit and Loss Account			294,694		92,901
SHAREHOLDERS' FUNDS			294,794		93,001

For the year ending 31 December 2025 the company was entitled to exemption from audit 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

A Stone

Director
03/02/2026

The notes on pages 3 to 5 form part of these financial statements.

1. General Information

Optimum Commercial Solutions Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 09518480 . The registered office is Unit P2 Sheffield Airport Business Park, Europa Link, Sheffield, S9 1XU.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	10% Straight line
Motor Vehicles	25% Straight line
Fixtures & Fittings	20% Straight line
Computer Equipment	25% Straight line

2.4. Leasing and Hire Purchase Contracts

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

2.5. Taxation

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

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and 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 end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period 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.

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2.5. **Taxation - continued**

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 9 (2024: 11)

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 January 2025	16,800	55,041	7,609	6,887	86,337
Additions	-	57,299	-	-	57,299
Disposals	-	(8,041)	-	-	(8,041)
As at 31 December 2025	16,800	104,299	7,609	6,887	135,595
Depreciation					
As at 1 January 2025	7,920	14,765	5,805	5,947	34,437
Provided during the period	1,680	24,505	615	553	27,353
Disposals	-	(5,026)	-	-	(5,026)
As at 31 December 2025	9,600	34,244	6,420	6,500	56,764
Net Book Value					
As at 31 December 2025	7,200	70,055	1,189	387	78,831
As at 1 January 2025	8,880	40,276	1,804	940	51,900

Included above are assets held under finance leases or hire purchase contracts with a net book value as follows:

	2025	2024
	£	£
Motor Vehicles	70,055	35,250

5. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	16,770	10,966
Other debtors	196,683	137,978
	213,453	148,944

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Net obligations under finance lease and hire purchase contracts	12,631	7,241
Trade creditors	215,687	92,818
Bank loans and overdrafts	13,196	10,000
Other creditors	256	41,476
Taxation and social security	123,770	38,313
	365,540	189,848

7. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Net obligations under finance lease and hire purchase contracts	73,357	41,858
Bank loans	-	10,000
	73,357	51,858

8. Obligations Under Finance Leases and Hire Purchase

	2025	2024
	£	£
The future minimum finance lease payments are as follows:		
Not later than one year	12,631	7,241
Later than one year and not later than five years	73,357	41,858
	85,988	49,099
	85,988	49,099

9. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	100	100

10. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

The above loan is unsecured, interest free and repayable on demand.

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.