

**REGISTERED NUMBER: 02642319 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2023**  
**FOR**  
**STRATEGY PARTNERS LIMITED**

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2023

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	Page
Company Information	1
Statement of Financial Position	2
Notes to the Financial Statements	3

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**STRATEGY PARTNERS LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MAY 2023**

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**DIRECTORS:**

Mr S R P Crane  
Mrs P J Crane

**SECRETARY:**

Mrs P J Crane

**REGISTERED OFFICE:**

The Willow Pool  
Send Marsh Green  
Ripley  
Surrey  
GU23 6JS

**REGISTERED NUMBER:**

02642319 (England and Wales)

**ACCOUNTANTS:**

Acuity Professional Partnership LLP  
Business Advisers and Accountants  
Fifth Floor  
11 Leadenhall Street  
London  
EC3V 1LP

STATEMENT OF FINANCIAL POSITION  
31 MAY 2023

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Investments	4		309,720		308,700
<b>CURRENT ASSETS</b>					
Stocks		86,455		128,381	
Debtors	5	126,329		118,966	
Cash at bank		<u>235,095</u>		<u>233,251</u>	
		447,879		480,598	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>1,498,906</u>		<u>1,496,806</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(1,051,027)</u>		<u>(1,016,208)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(741,307)</u>		<u>(707,508)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		100		100
Retained earnings			<u>(741,407)</u>		<u>(707,608)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(741,307)</u>		<u>(707,508)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 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 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 authorised and approved by the Board of Directors and authorised for issue on 11 October 2023 and were signed on its behalf by:

Mr S R P Crane - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2023**

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**1. STATUTORY INFORMATION**

Strategy Partners 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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.

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Accounting convention**

The financial statements are 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.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2023**

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**2. ACCOUNTING POLICIES - continued**

**Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans and loans from fellow group companies that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payment discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Accounts payable are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Accounts payable greater than one year are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Exemption from preparing a cash flow statement**

The financial statements do not include a Cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Going concern**

The company's balance sheet shows a net deficit shareholders fund position. However, the director has received the confirmation from the shareholders of their continued financial support for the foreseeable future and for at least twelve months from the date of signature of these accounts.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2022 - NIL).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2023

## 4. FIXED ASSET INVESTMENTS

	2023 £	2022 £
Other investments not loans	200,959	200,959
Other loans	108,761	107,741
	<u>309,720</u>	<u>308,700</u>

Additional information is as follows:

	Unlisted investments £
<b>Cost</b>	
At 1 June 2022	
and 31 May 2023	<u>200,959</u>
<b>Net book value</b>	
At 31 May 2023	<u>200,959</u>
At 31 May 2022	<u>200,959</u>
	<b>Other loans</b>
	£
At 1 June 2022	107,741
Other movement	1,020
At 31 May 2023	<u>108,761</u>

**Other loans:**

Other loans include £77,742 given to Choice Holdings Corp. in previous year.

## 5. DEBTORS

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	53,074	45,711
Deferred tax asset	-	73,255
	<u>53,074</u>	<u>118,966</u>
Amounts falling due after more than one year:		
Deferred tax asset	<u>73,255</u>	<u>-</u>
Aggregate amounts	<u>126,329</u>	<u>118,966</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2023

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Amounts owed to group undertakings	1,497,106	1,495,306
Accrued expenses	1,800	1,500
	<u>1,498,906</u>	<u>1,496,806</u>

## 7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2023	2022
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

## 8. ULTIMATE PARENT COMPANY AND CONTROLLING PARTY

The immediate and ultimate parent undertaking is Trader One Holdings Limited, a company registered in England and Wales.

The ultimate controlling party is S R P Crane Settlement Trust.



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.