

**REGISTERED NUMBER: 02944358 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 JUNE 2017**

**FOR**

**KIESER CONSULTANCY LIMITED**

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FOR THE YEAR ENDED 30 June 2017**

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**KIESER CONSULTANCY LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 June 2017**

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**DIRECTORS:** Philippa Kieser  
Bradley Kieser

**SECRETARY:** Philippa Kieser

**REGISTERED OFFICE:** 33 Trough Head  
Roweltown  
Carlisle  
Cumbria  
CA6 6LU

**REGISTERED NUMBER:** 02944358 (England and Wales)

**ACCOUNTANTS:** Nyman Linden, a division of JSA Services  
4th Floor, Radius House  
51 Clarendon Road  
Watford  
Hertfordshire  
WD17 1HP

**ABRIDGED BALANCE SHEET**  
**30 June 2017**

	Notes	2017 £	2016 £
<b>FIXED ASSETS</b>			
Tangible assets	5	287,924	190,202
Investment property	6	<u>232,229</u>	<u>232,229</u>
		520,153	422,431
<b>CURRENT ASSETS</b>			
Debtors		98,680	79,051
Cash at bank and in hand		<u>937</u>	<u>931</u>
		99,617	79,982
<b>CREDITORS</b>			
Amounts falling due within one year		<u>(110,359)</u>	<u>(83,091)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(10,742)</u>	<u>(3,109)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		509,411	419,322
<b>CREDITORS</b>			
Amounts falling due after more than one year	7	<u>(480,538)</u>	<u>(416,367)</u>
<b>NET ASSETS</b>		<u>28,873</u>	<u>2,955</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	8	100	100
Retained earnings	9	<u>28,773</u>	<u>2,855</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>28,873</u>	<u>2,955</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2017 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 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.
- (b)

The notes form part of these financial statements

**ABRIDGED BALANCE SHEET - continued**  
**30 June 2017**

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The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 30 June 2017 in accordance with Section 444(2A) of the Companies Act 2006.

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 on 29 June 2018 and were signed on its behalf by:

Bradley Kieser - Director

Philippa Kieser - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 June 2017**

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**1. STATUTORY INFORMATION**

Kieser Consultancy 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. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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 the cost less estimated residual value of each asset over its estimated useful life.

Freehold property	- not provided
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**4. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 June 2017**

**5. TANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1 July 2016	222,919
Additions	134,683
At 30 June 2017	<u>357,602</u>
<b>DEPRECIATION</b>	
At 1 July 2016	32,717
Charge for year	36,961
At 30 June 2017	<u>69,678</u>
<b>NET BOOK VALUE</b>	
At 30 June 2017	<u>287,924</u>
At 30 June 2016	<u>190,202</u>

**6. INVESTMENT PROPERTY**

	Total £
<b>FAIR VALUE</b>	
At 1 July 2016 and 30 June 2017	<u>232,229</u>
<b>NET BOOK VALUE</b>	
At 30 June 2017	<u>232,229</u>
At 30 June 2016	<u>232,229</u>

Investment properties are included in the balance sheet at their open market value. Depreciation is provided only on those investment properties which are leasehold and where the unexpired lease term is less than 20 years.

Although this accounting policy is in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), it is a departure from the general requirement of the Companies Act 2006 for all tangible assets to be depreciated. In the opinion of the directors compliance with the standard is necessary for the financial statements to give a true and fair view. Depreciation or amortisation is only one of many factors reflected in the annual valuation and the amount of this which might otherwise have been charged cannot be separately identified or quantified.

The valuation of the properties was made as at 30 June 2017 by the directors of the company, which in their opinion reflects the market value at that time given that there were no increases in the prices of local properties. On a historical cost basis, the investment properties would have been valued at £232,229.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 June 2017**

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN FIVE YEARS**

	2017 £	2016 £
Repayable by instalments		
Bank loans more 5 yr by instal	26,905	26,783
Other loans more 5yrs instal	390,081	389,584
	<u>416,986</u>	<u>416,367</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2017 £	2016 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

**9. RESERVES**

Reserves	£28,773
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**10. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the years ended 30 June 2017 and 30 June 2016:

	2017 £	2016 £
<b>Bradley Kieser</b>		
Balance outstanding at start of year	34,603	22,809
Amounts advanced	93,899	56,639
Amounts repaid	(105,754)	(44,845)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>22,748</u>	<u>34,603</u>
<b>Philippa Kieser</b>		
Balance outstanding at start of year	3,218	-
Amounts advanced	51,255	41,322
Amounts repaid	(35,300)	(38,104)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>19,173</u>	<u>3,218</u>



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.