

Company Registration No. 4152856 (England and Wales)

**KEISER BERATUNG (UK) LTD**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2002**



# KEISER BERATUNG (UK) LTD

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# KEISER BERATUNG (UK) LTD

## ABBREVIATED BALANCE SHEET AS AT 31 DECEMBER 2002

	Notes	2002 £	£	2001 £	£
<b>Fixed assets</b>					
Tangible assets	2		18,030		8,256
<b>Current assets</b>					
Debtors		34,401		35,974	
Cash at bank and in hand		47,367		14,598	
		<u>81,768</u>		<u>50,572</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(72,384)</u>		<u>(53,301)</u>	
<b>Net current assets/(liabilities)</b>			9,384		(2,729)
<b>Total assets less current liabilities</b>			<u>27,414</u>		<u>5,527</u>
<b>Provisions for liabilities and charges</b>			<u>(1,500)</u>		<u>-</u>
			<u>25,914</u>		<u>5,527</u>
<b>Capital and reserves</b>					
Called up share capital	3		1,000		1
Profit and loss account			24,914		5,526
<b>Shareholders' funds - equity interests</b>			<u>25,914</u>		<u>5,527</u>

In preparing these financial statements:

- The directors are of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985;
- No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- The directors acknowledge their responsibilities for:
  - ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and
  - preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

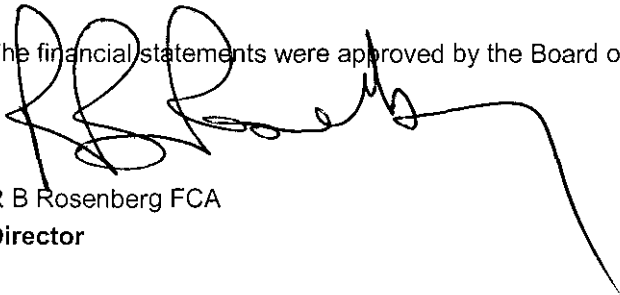
# KEISER BERATUNG (UK) LTD

## ABBREVIATED BALANCE SHEET (CONTINUED) AS AT 31 DECEMBER 2002

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These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board on 26 February 2003

A handwritten signature in black ink, appearing to read 'R B Rosenberg', with a long horizontal flourish extending to the right.

R B Rosenberg FCA  
Director

# KEISER BERATUNG (UK) LTD

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2002

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

#### 1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### 1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	33% reducing balance
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#### 1.4 Pensions

The pension costs charged in the financial statements represent the contributions payable by the company during the year in accordance with FRS 17.

#### 1.5 Deferred taxation

The accounting policy in respect of deferred tax has been changed to reflect the requirements of FRS19 - Deferred tax. Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

The above amounts to a change in accounting policy. The previous policy was to provide deferred tax only to the extent that it was probable that liabilities would crystallise in the foreseeable future.

The adoption of the standard has not required a prior period adjustment. If the new policy had been in place in the previous period no liability would have been recognised as the conditions for recognition would not have been satisfied.

#### 1.6 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

# KEISER BERATUNG (UK) LTD

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2002

### 2 Fixed assets

	Tangible assets £
<b>Cost</b>	
At 1 January 2002	11,836
Additions	18,690
Disposals	(70)
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At 31 December 2002	30,456
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<b>Depreciation</b>	
At 1 January 2002	3,580
On disposals	(23)
Charge for the period	8,869
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At 31 December 2002	12,426
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<b>Net book value</b>	
At 31 December 2002	18,030
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At 31 December 2001	8,256
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### 3 Share capital

	2002 £	2001 £
<b>Authorised</b>		
1,000 ordinary shares of £ 1 each	1,000	1
	<hr/>	<hr/>
<b>Allotted, called up and fully paid</b>		
1,000 ordinary shares of £ 1 each	1,000	1
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