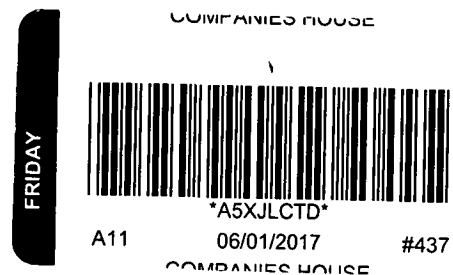


Company Registration No. 07731639 (England and Wales)

**KMS LEARNING CONSULTANCY LTD**  
**UNAUDITED ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 1 APRIL 2016**



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GS 1-17

# KMS LEARNING CONSULTANCY LTD

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# KMS LEARNING CONSULTANCY LTD

## ABBREVIATED BALANCE SHEET

AS AT 1 APRIL 2016

	Notes	2016 £	£	2015 £	£
<b>Fixed assets</b>					
Tangible assets	2		7,505		-
<b>Current assets</b>					
Debtors		-		220	
Cash at bank and in hand		11,435		3,504	
		<u>11,435</u>		<u>3,724</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(29,476)</u>		<u>(20,262)</u>	
<b>Net current liabilities</b>			(18,041)		(16,538)
<b>Total assets less current liabilities</b>			<u>(10,536)</u>		<u>(16,538)</u>
<b>Capital and reserves</b>					
Called up share capital	3		2		2
Profit and loss account			(10,538)		(16,540)
<b>Shareholder's funds</b>			<u>(10,536)</u>		<u>(16,538)</u>

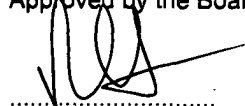
For the financial year ended 1 April 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 5-1-17



Mr K Smith  
Director

Company Registration No. 07731639

# KMS LEARNING CONSULTANCY LTD

## NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 1 APRIL 2016

### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### 1.3 Turnover

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

#### 1.4 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

### 2 Fixed assets

	Tangible assets £
<b>Cost</b>	
At 2 April 2015	-
Additions	8,521
	<hr/>
At 1 April 2016	8,521
	<hr/>
<b>Depreciation</b>	
At 2 April 2015	-
Charge for the year	1,016
	<hr/>
At 1 April 2016	1,016
	<hr/>
<b>Net book value</b>	
At 1 April 2016	7,505
	<hr/> <hr/>

### 3 Share capital

	2016 £	2015 £
<b>Allotted, called up and fully paid</b>		
2 of £1 each	2	2
	<hr/> <hr/>	<hr/> <hr/>

Company Registration No. 07731639 (England and Wales)

**KMS LEARNING CONSULTANCY LTD**  
**DIRECTOR'S REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 1 APRIL 2016**

# KMS LEARNING CONSULTANCY LTD

## COMPANY INFORMATION

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<b>Director</b>	Mr K Smith
<b>Company number</b>	07731639
<b>Registered office</b>	10 Bradbury Road Winsford CW7 3HY
<b>Accountants</b>	TaxAssist Accountants 93 A Chester Road Northwich CW8 1HH

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# KMS LEARNING CONSULTANCY LTD

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# KMS LEARNING CONSULTANCY LTD

## DIRECTOR'S REPORT

**FOR THE YEAR ENDED 1 APRIL 2016**

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The director presents his report and financial statements for the year ended 1 April 2016.

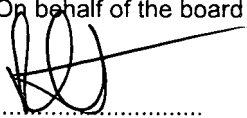
### **Director**

The following director has held office since 2 April 2015:

Mr K Smith

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board



Mr K Smith

**Director**

.....



# **KMS LEARNING CONSULTANCY LTD**

## **REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF KMS LEARNING CONSULTANCY LTD**

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You consider that the company is exempt from an audit for the year ended 1 April 2016. You have acknowledged, on the balance sheet, your responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared these accounts on pages 3 to 7 from the accounting records of the company and on the basis of information and explanations you have given us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

**TaxAssist Accountants**

.....

**Accountants**

93 A Chester Road  
Northwich  
CW8 1HH

# KMS LEARNING CONSULTANCY LTD

## PROFIT AND LOSS ACCOUNT

**FOR THE YEAR ENDED 1 APRIL 2016**

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	Notes	2016 £	2015 £
Turnover		25,971	2,628
Cost of sales		(6,977)	(17,759)
<b>Gross profit/(loss)</b>		<u>18,994</u>	<u>(15,131)</u>
Administrative expenses		(12,992)	(1,409)
<b>Profit/(loss) on ordinary activities before taxation</b>	<b>2</b>	<u>6,002</u>	<u>(16,540)</u>
Tax on profit/(loss) on ordinary activities	<b>3</b>	-	-
<b>Profit/(loss) for the year</b>	<b>8</b>	<u><u>6,002</u></u>	<u><u>(16,540)</u></u>

# KMS LEARNING CONSULTANCY LTD

## BALANCE SHEET

AS AT 1 APRIL 2016

	Notes	2016 £	£	2015 £	£
<b>Fixed assets</b>					
Tangible assets	4		7,505		-
<b>Current assets</b>					
Debtors	5	-		220	
Cash at bank and in hand		11,435		3,504	
		<u>11,435</u>		<u>3,724</u>	
<b>Creditors: amounts falling due within one year</b>	6	<u>(29,476)</u>		<u>(20,262)</u>	
<b>Net current liabilities</b>			(18,041)		(16,538)
<b>Total assets less current liabilities</b>			<u>(10,536)</u>		<u>(16,538)</u>
<b>Capital and reserves</b>					
Called up share capital	7		2		2
Profit and loss account	8		(10,538)		(16,540)
<b>Shareholder's funds</b>			<u>(10,536)</u>		<u>(16,538)</u>

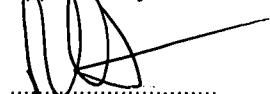
For the financial year ended 1 April 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the Board for issue on 5-1-17



Mr K Smith  
Director

Company Registration No. 07731639

# KMS LEARNING CONSULTANCY LTD

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 1 APRIL 2016**

---

### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

#### **1.2 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### **1.3 Turnover**

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

#### **1.4 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

### **2 Operating profit/(loss)**

Operating profit/(loss) is stated after charging:  
Depreciation of tangible assets

<b>2016</b>	<b>2015</b>
<b>£</b>	<b>£</b>
1,016	-
<u>1,016</u>	<u>-</u>

### **3 Taxation**

# KMS LEARNING CONSULTANCY LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 1 APRIL 2016

### 4 Tangible fixed assets

	Plant and machinery etc £
<b>Cost</b>	
At 2 April 2015	-
Additions	8,521
At 1 April 2016	8,521
<b>Depreciation</b>	
At 2 April 2015	-
Charge for the year	1,016
At 1 April 2016	1,016
<b>Net book value</b>	
At 1 April 2016	7,505

### 5 Debtors

<b>2016</b>	<b>2015</b>
<b>£</b>	<b>£</b>

Other debtors	-	220
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### 6 Creditors: amounts falling due within one year

<b>2016</b>	<b>2015</b>
<b>£</b>	<b>£</b>

Taxation and social security	2,323	-
Other creditors	27,153	20,262
	29,476	20,262

### 7 Share capital

<b>2016</b>	<b>2015</b>
<b>£</b>	<b>£</b>

**Allotted, called up and fully paid**  
2 of £1 each

2	2
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# KMS LEARNING CONSULTANCY LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 1 APRIL 2016

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### 8 Statement of movements on profit and loss account

	Profit and loss account £
Balance at 2 April 2015	(16,540)
Profit for the year	6,002
	<hr/>
Balance at 1 April 2016	(10,538)
	<hr/>

### 9 Financial commitments

At 1 April 2016 the company was committed to making the following payments under non-cancellable operating leases in the year to 1 April 2017:

	2016 £	2015 £
Operating leases which expire:	<hr/>	<hr/>

# KMS LEARNING CONSULTANCY LTD

## DETAILED TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 1 APRIL 2016

---

		2016		2015
	£	£	£	£
<b>Turnover</b>				
Sales class 1 - UK		25,971		2,628
<b>Cost of sales</b>				
Purchases	6,777		17,759	
Subcontract labour	200		-	
		(6,977)		(17,759)
<b>Gross profit/(loss)</b>	73.14%	18,994	575.76%	(15,131)
<b>Administrative expenses</b>				
Staff training	1,731		-	
Rent re operating leases	2,970		-	
Insurance	(166)		234	
Printing, postage and stationery	317		6	
Telephone	1,279		216	
Computer running costs	269		48	
Motor running expenses	3,177		57	
Travelling expenses	333		187	
Accountancy	720		600	
Bank charges	35		-	
Staff welfare	908		-	
Sundry expenses - allowable	405		61	
Depreciation on FF & E	1,016		-	
<b>Administrative expenses</b>		(12,992)		(1,409)
<b>Operating profit/(loss)</b>		6,002		(16,540)

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# KMS LEARNING CONSULTANCY LTD

## DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 1 APRIL 2016

		2016		2015
	£	£	£	£
<b>Turnover</b>				
Sales class 1 - UK		25,971		2,628
<b>Cost of sales</b>				
Purchases	6,777		17,759	
Subcontract labour	200		-	
		(6,977)		(17,759)
<b>Gross profit/(loss)</b>	73.14%	18,994	575.76%	(15,131)
<b>Administrative expenses</b>				
Staff training	1,731		-	
Rent re operating leases	2,970		-	
Insurance	(166)		234	
Printing, postage and stationery	317		6	
Telephone	1,279		216	
Computer running costs	269		48	
Motor running expenses	3,177		57	
Travelling expenses	333		187	
Accountancy	720		600	
Bank charges	35		-	
Staff welfare	906		-	
Sundry expenses - allowable	405		61	
Depreciation on FF & E	1,016		-	
<b>Administrative expenses</b>		(12,992)		(1,409)
<b>Operating profit/(loss)</b>		6,002		(16,540)