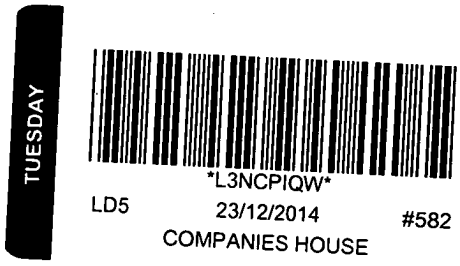
REGISTERED NUMBER OC387997

RIGHOUSLEY CONSULTING LLP

UNAUDITED ABBREVIATED ACCOUNTS

31 MARCH 2014



SLAVEN JEFFCOTE LLP
Chartered Certified Accountants
1 Lumley Street
Mayfair
London
W1K 6TT

RIGHOUSLEY CONSULTING LLP

ABBREVIATED ACCOUNTS

PERIOD FROM 20 SEPTEMBER 2013 TO 31 MARCH 2014

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RIGHOUSLEY CONSULTING LLP

REPORT TO THE MEMBERS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF RIGHOUSLEY CONSULTING LLP

PERIOD FROM 20 SEPTEMBER 2013 TO 31 MARCH 2014

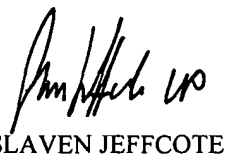
In order to assist you to fulfil your duties under the Companies Act 2006 as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, we have prepared for your approval the abbreviated accounts of Righousley Consulting LLP for the period ended 31 March 2014 which comprise the Balance Sheet and the related notes from the LLP's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html.

This report is made solely to the members of Righousley Consulting LLP, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Righousley Consulting LLP and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Righousley Consulting LLP and its members, as a body, for our work or for this report.

It is your duty to ensure that Righousley Consulting LLP has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of Righousley Consulting LLP. You consider that Righousley Consulting LLP is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the abbreviated accounts of Righousley Consulting LLP. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abbreviated accounts.



SLAVEN JEFFCOTE LLP
Chartered Certified Accountants

1 Lumley Street
Mayfair
London
W1K 6TT

22/12/2014.....

RIGHOUSLEY CONSULTING LLP

ABBREVIATED BALANCE SHEET

31 MARCH 2014

	Note	£	31 Mar 14 £
CURRENT ASSETS			
Debtors		44,332	
Cash at bank and in hand		2,211,697	
		2,256,029	
CREDITORS: Amounts falling due within one year		308,431	
NET CURRENT ASSETS			1,947,598
TOTAL ASSETS LESS CURRENT LIABILITIES			1,947,598
NET ASSETS ATTRIBUTABLE TO MEMBERS			1,947,598
REPRESENTED BY:			
Loans and other debts due to members			
Other amounts	2		1,947,498
EQUITY			
Members' other interests - members' capital			100
			1,947,598
TOTAL MEMBERS' INTERESTS			
Loans and other debts due to members	2		1,947,498
Members' other interests			100
			1,947,598

For the period from 20 September 2013 to 31 March 2014 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 as applied to LLPs by Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to small LLPs.

The members acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 in regard to small LLPs.

These abbreviated accounts were approved by the members and authorised for issue on 22.12.2014....., and are signed on their behalf by:

JAMES E. LIEBER

Registered Number: OC387997

The notes on pages 3 to 4 form part of these abbreviated accounts.

RIGHOUSLEY CONSULTING LLP

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 20 SEPTEMBER 2013 TO 31 MARCH 2014

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of financial instruments, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and the requirements of the Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in March 2010 (SORP 2010).

Turnover

Turnover in the profit and loss account is derived from ordinary activities, and stated after sales discounts and other sales taxes, and exclusive of VAT.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Members' participation rights

Members' participation rights are the rights of a member against the LLP that arise under the members' agreement (for example, in respect of amounts subscribed or otherwise contributed, remuneration and profits).

Members' participation rights in the earnings or assets of the LLP are analysed between those that are, from the LLP's perspective, either a financial liability or equity, in accordance with FRS 25 (IAS 32) Financial Instruments: Disclosure and Presentation and UITF abstract 39 Members' shares in co-operative entities and similar instruments. A member's participation right results in a liability unless the right to any payment is discretionary on the part of the LLP.

Amounts subscribed or otherwise contributed by members, for example members' capital, are classed as equity if the LLP has an unconditional right to refuse payment to members. If the LLP does not have such an unconditional right, such amounts are classified as liabilities.

Where profits are automatically divided as they arise, so the LLP does not have an unconditional right to refuse payment, the amounts arising that are due to members are in the nature of liabilities. They are therefore treated as an expense in the Profit and Loss Account in the relevant year. To the extent that they remain unpaid at the period end, they are shown as liabilities in the Balance Sheet.

Conversely, where profits are divided only after a decision by the LLP or its representative, so that the LLP has an unconditional right to refuse payment, such profits are classed as an appropriation of equity rather than as an expense. They are therefore shown as a residual amount available for discretionary division among members in the Profit and Loss Account and are equity appropriations in the Balance Sheet.

Other amounts applied to members, for example remuneration paid under an employment contract and interest on capital balances, are treated in the same way as all other divisions of profits, as described above, according to whether the LLP has, in each case, an unconditional right to refuse payment.

All amounts due to members that are classified as liabilities are presented in the Balance Sheet within 'Loans and other debts due to members' and are charged to the Profit and Loss Account within 'Members' remuneration charged as an expense'. Amounts due to members that are classified as equity are shown in the Balance Sheet within 'Members' other interests'.

1. ACCOUNTING POLICIES *(continued)*

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

2. LOANS AND OTHER DEBTS DUE TO MEMBERS

	31 Mar 14
	£
Amounts owed to members in respect of profits	1,947,498

3. ULTIMATE PARENT COMPANY

The parent Company is Lieber Strategies (UK) Limited, a company registered in England and Wales, under the control of J E Lieber.