

REGISTERED NUMBER: OC380708 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 FEBRUARY 2023 TO 31 MARCH 2024
FOR
JURGEN KAISER WINES LLP**

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for the Period 1 February 2023 to 31 March 2024**

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JURGEN KAISER WINES LLP

GENERAL INFORMATION

for the Period 1 February 2023 to 31 March 2024

DESIGNATED MEMBERS:

M J Kaiser
C J Kaiser

REGISTERED OFFICE:

Church Fold
Leathley Lane
Leathley
Otley
West Yorkshire
LS21 2JX

REGISTERED NUMBER:

OC380708 (England and Wales)

ACCOUNTANTS:

Cresswells
12 Market Street
Hebden Bridge
West Yorkshire
HX7 6AD

JURGEN KAISER WINES LLP (REGISTERED NUMBER: OC380708)**BALANCE SHEET****31 March 2024**

	Notes	2024 £	£	2023 £	£
FIXED ASSETS					
Tangible assets	4		165,844		37,197
CURRENT ASSETS					
Stocks		1,145,558		1,167,858	
Debtors	5	188,099		178,822	
Cash at bank and in hand		<u>5,822</u>		<u>3,431</u>	
		1,339,479		1,350,111	
CREDITORS					
Amounts falling due within one year	6	<u>278,427</u>		<u>209,819</u>	
NET CURRENT ASSETS			<u>1,061,052</u>		<u>1,140,292</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
and					
NET ASSETS ATTRIBUTABLE TO MEMBERS			<u>1,226,896</u>		<u>1,177,489</u>
LOANS AND OTHER DEBTS DUE TO MEMBERS	7		1,096,896		1,177,489
MEMBERS' OTHER INTERESTS					
Fair value reserve	8		<u>130,000</u>		-
			<u>1,226,896</u>		<u>1,177,489</u>
TOTAL MEMBERS' INTERESTS					
Loans and other debts due to members	7		1,096,896		1,177,489
Members' other interests			<u>130,000</u>		-
			<u>1,226,896</u>		<u>1,177,489</u>

The LLP is entitled to exemption from audit under Section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 for the period ended 31 March 2024.

The members acknowledge their responsibilities for:

- (a) ensuring that the LLP keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the LLP 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 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to financial statements, so far as applicable to the LLP.

JURGEN KAISER WINES LLP (REGISTERED NUMBER: OC380708)

BALANCE SHEET - continued
31 March 2024

The financial statements have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

In accordance with Section 444 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, the Income Statement has not been delivered.

The financial statements were approved by the members of the LLP and authorised for issue on 17 December 2024 and were signed by:

C J Kaiser - Designated member

NOTES TO THE FINANCIAL STATEMENTS
for the Period 1 February 2023 to 31 March 2024

1. STATUTORY INFORMATION

Jurgen Kaiser Wines LLP is registered in England and Wales. The LLP's registered number and registered office address can be found on the General 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 requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

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 each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 25% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

Stocks

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEE INFORMATION

The average number of employees during the period was 3 (2023 - 3) .

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Period 1 February 2023 to 31 March 2024

4. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
COST OR VALUATION			
At 1 February 2023	45,000	1,342	7,263
Revaluations	<u>130,000</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>175,000</u>	<u>1,342</u>	<u>7,263</u>
DEPRECIATION			
At 1 February 2023	9,000	1,267	6,482
Charge for period	<u>1,050</u>	<u>22</u>	<u>182</u>
At 31 March 2024	<u>10,050</u>	<u>1,289</u>	<u>6,664</u>
NET BOOK VALUE			
At 31 March 2024	<u>164,950</u>	<u>53</u>	<u>599</u>
At 31 January 2023	<u>36,000</u>	<u>75</u>	<u>781</u>

	Motor vehicles £	Computer equipment £	Totals £
COST OR VALUATION			
At 1 February 2023	6,031	1,543	61,179
Revaluations	<u>-</u>	<u>-</u>	<u>130,000</u>
At 31 March 2024	<u>6,031</u>	<u>1,543</u>	<u>191,179</u>
DEPRECIATION			
At 1 February 2023	5,691	1,542	23,982
Charge for period	<u>99</u>	<u>-</u>	<u>1,353</u>
At 31 March 2024	<u>5,790</u>	<u>1,542</u>	<u>25,335</u>
NET BOOK VALUE			
At 31 March 2024	<u>241</u>	<u>1</u>	<u>165,844</u>
At 31 January 2023	<u>340</u>	<u>1</u>	<u>37,197</u>

Cost or valuation at 31 March 2024 is represented by:

	Freehold property £	Improvements to property £	Fixtures and fittings £
Valuation in 2024	130,000	-	-
Cost	<u>45,000</u>	<u>1,342</u>	<u>7,263</u>
	<u>175,000</u>	<u>1,342</u>	<u>7,263</u>

JURGEN KAISER WINES LLP (REGISTERED NUMBER: OC380708)**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Period 1 February 2023 to 31 March 2024****4. TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
Valuation in 2024	-	-	130,000
Cost	<u>6,031</u>	<u>1,543</u>	<u>61,179</u>
	<u>6,031</u>	<u>1,543</u>	<u>191,179</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	175,550	168,430
Other debtors	5,661	5,661
Prepayments	<u>6,888</u>	<u>4,731</u>
	<u>188,099</u>	<u>178,822</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Bank loans and overdrafts	11,058	48,267
Trade creditors	7,280	3,799
VAT	7,669	34,759
Other creditors	245,051	115,934
Accrued expenses	<u>7,369</u>	<u>7,060</u>
	<u>278,427</u>	<u>209,819</u>

7. LOANS AND OTHER DEBTS DUE TO MEMBERS

	2024 £	2023 £
Amounts owed to members in respect of profits	<u>1,096,896</u>	<u>1,177,489</u>
Falling due within one year	<u>1,096,896</u>	<u>1,177,489</u>

Loans and other debts to members would rank pari passu to other creditors.

8. RESERVES

	Fair value reserve £
Fair value adjustment	<u>130,000</u>
At 31 March 2024	<u>130,000</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.