

**KESTREL COMPUTER SYSTEMS LIMITED T/A MICHAEL J OWEN  
ANNUAL REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**KESTREL COMPUTER SYSTEMS LIMITED T/A MICHAEL J OWEN  
ANNUAL REPORT AND UNAUDITED ACCOUNTS  
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**KESTREL COMPUTER SYSTEMS LIMITED T/A MICHAEL J OWEN  
COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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<b>Director</b>	Michael J Owen
<b>Company Number</b>	08332112 (England and Wales)
<b>Registered Office</b>	27 Old Gloucester Street London WC1N 3AX
<b>Accountants</b>	My Accountant Online Wessex House Station Road Westbury Wiltshire BA13 3JN

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF  
DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY  
ACCOUNTS OF  
KESTREL COMPUTER SYSTEMS LIMITED T/A MICHAEL J OWEN  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of KESTREL COMPUTER SYSTEMS LIMITED t/a Michael J Owen for the year ended 31 December 2016 as set out on pages [5](#) - [7](#) from the Company'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 <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.doc](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.doc).

My Accountant Online  
Chartered Certified Accountants

Wessex House  
Station Road  
Westbury  
Wiltshire  
BA13 3JN

21 February 2017

**KESTREL COMPUTER SYSTEMS LIMITED T/A MICHAEL J OWEN**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2016**

	Notes	2016 £	2015 £
<b>Fixed assets</b>			
Tangible assets	<a href="#">4</a>	526	701
<b>Current assets</b>			
Debtors	<a href="#">5</a>	994	648
Cash at bank and in hand		37,056	32,650
		<u>38,050</u>	<u>33,298</u>
<b>Creditors: amounts falling due within one year</b>	<a href="#">6</a>	(2,510)	(1,883)
<b>Net current assets</b>		<u>35,540</u>	<u>31,415</u>
<b>Net assets</b>		<u>36,066</u>	<u>32,116</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		36,065	32,115
<b>Shareholders' funds</b>		<u>36,066</u>	<u>32,116</u>

For the year ending 31 December 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

Approved by the Board on 21 February 2017.

Michael J Owen  
Director

Company Registration No. 08332112

# KESTREL COMPUTER SYSTEMS LIMITED T/A MICHAEL J OWEN

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2016

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#### 1 Statutory information

KESTREL COMPUTER SYSTEMS LIMITED t/a Michael J Owen is a private company, limited by shares, registered in England and Wales, registration number 08332112. The registered office and principal place of business is 27 Old Gloucester Street, London, WC1N 3AX.

#### 2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

#### 3 Accounting policies

These financial statements for the year ended 31 December 2016 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 January 2016.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

##### ***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

##### ***Presentation currency***

The accounts are presented in £ sterling.

##### ***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery                      25%

#### 4 Tangible fixed assets

	<b>Plant &amp; machinery £</b>
<b>Cost or valuation</b>	At cost
At 1 January 2016	1,144
At 31 December 2016	1,144
<b>Depreciation</b>	
At 1 January 2016	443
Charge for the year	175
At 31 December 2016	618
<b>Net book value</b>	
At 31 December 2016	526
At 31 December 2015	701

**KESTREL COMPUTER SYSTEMS LIMITED T/A MICHAEL J OWEN**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

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<b>5 Debtors</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Trade debtors	753	390
Other debtors	241	258
	<u>994</u>	<u>648</u>

<b>6 Creditors: amounts falling due within one year</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Corporation tax	2,281	1,761
Loans from directors	209	100
Accruals	20	22
	<u>2,510</u>	<u>1,883</u>

**7 Average number of employees**

During the year the average number of employees was 0 (2015: 0).