

PROTEMPUS LIMITED**Registered number:** 02663949**Balance Sheet****as at 31 March 2021**

	Notes	2021	2020
		£	£
Fixed assets			
Investments	3	1,225,001	1,125,001
Current assets			
Debtors	4	3,332	2,581
Cash at bank and in hand		155,271	138,369
		<u>158,603</u>	<u>140,950</u>
Creditors: amounts falling due within one year	5	(15,386)	(20,179)
Net current assets		<u>143,217</u>	<u>120,771</u>
Total assets less current liabilities		<u>1,368,218</u>	<u>1,245,772</u>
Provisions for liabilities		(39,265)	(20,687)
Net assets		<u>1,328,953</u>	<u>1,225,085</u>
Capital and reserves			
Called up share capital		10,000	10,000
Undistributable reserve		276,261	197,060
Profit and loss account		1,042,692	1,018,025
Shareholders' funds		<u>1,328,953</u>	<u>1,225,085</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special 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 28 November 2021

G P Ivory
Director

PROTEMPUS LIMITED

Notes to the Accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102 Section 1A - small entities. The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Turnover

Turnover represents rents receivable in the year.

Investments

Investments in property and unquoted equity instruments are measured at fair value. Changes in fair value are recognised in profit or loss. Fair value is estimated by using a valuation technique.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees	2021	2020
	£	£
	Number	Number
Average number of persons employed by the company	0	0

3 Investments

	Investment property £	Other investments £	Total £
Valuation			
At 1 April 2020	1,125,001	-	1,125,001

Additions	2,221	-	2,221
Fair value adjustment	97,779	-	97,779
At 31 March 2021	<u>1,225,001</u>	<u>-</u>	<u>1,225,001</u>

4 Debtors	2021	2020
	£	£
Trade debtors	2,500	1,800
Other debtors	832	781
	<u>3,332</u>	<u>2,581</u>

5 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	3,800	9,036
Taxation and social security costs	8,073	7,897
Other creditors	3,513	3,246
	<u>15,386</u>	<u>20,179</u>

6 Events after the reporting date

There were no significant events since the end of the financial year that in the opinion of the director would effect the accounts.

7 Other information

PROTEMPUS LIMITED is a private company limited by shares and incorporated in England.
 Its registered office is:
 78 Beckenham Road
 Beckenham
 Kent
 BR3 4RH

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.