

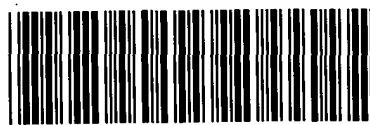
**Company Number : 3098324**

**TEMPLES ( UK ) LIMITED**

**ABBREVIATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2013**

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**TEMPLES ( UK ) LIMITED**

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**YEAR ENDED 31 DECEMBER 2013**

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**AS AT 31 DECEMBER 2013**

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**TEMPLES ( UK ) LIMITED**

**ABBREVIATED BALANCE SHEET ( CONTINUED )**

**AS AT 31 DECEMBER 2013**

The directors are satisfied that the company is entitled to the exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the board on *18<sup>th</sup> September 2014*

Signed on behalf of the board of directors

A handwritten signature in black ink, appearing to read 'D L Temple', followed by a horizontal line.

**D L Temple**

The notes form part of these financial statements.

## **TEMPLES ( UK ) LIMITED**

### **NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2013**

#### **1 ACCOUNTING POLICIES**

##### **( a ) Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention ( modified to include the revaluation of certain fixed assets ) and in accordance with the Financial Reporting Standard for Smaller Entities ( effective April 2008 ).

##### **( b ) Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

##### **( c ) Intangible fixed assets**

Intangible fixed assets represents goodwill acquired on acquisition of businesses. Amortisation is being provided over 20 years which the directors believe to be its estimated useful life.

##### **( d ) Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation . Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	Nil
Property improvements	10% reducing balance
Fixtures, fittings and office equipment	15% reducing balance
Computer equipment	25% reducing balance
Motor vehicles	25% reducing balance

The directors perform an annual impairment review of freehold property to ensure that the recoverable amount is not lower than the carrying value. They consider that the freehold property is maintained in such a state of repair that the residual value is at least equal to the net book value.

##### **( e ) Stocks and work in progress**

Stocks and work in progress are stated at the lower of cost and net realisable value. Cost is determined on a first in first out basis, and includes all direct costs incurred and attributable production overheads. Net realisable value is based on estimated selling price allowing for all further costs of completion and disposal.

##### **( f ) Deferred taxation**

Provision is made for deferred tax using the liability method to the extent that it is probable that a liability will crystallise.

**TEMPLES ( UK ) LIMITED****NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2013****2 INTANGIBLE FIXED ASSETS****Total  
£****Cost**

At 1 January 2013

356,885

Disposals in the year

356,885

At 31 December 2013

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0**Amortisation**

At 1 January 2013

81,240

Charge for the year

12,186

Adjustment for disposals in the year

93,426

At 31 December 2013

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0**Net Book Value**

At 31 December 2013

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0

At 31 December 2012

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275,645**3 TANGIBLE FIXED ASSETS****Total  
£****Cost**

At 1 January 2013

530,072

Additions in the year

4,253

At 31 December 2013

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534,325**Depreciation**

At 1 January 2013

241,475

Charge for the year

47,357

At 31 December 2013

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288,832**Net Book Value**

At 31 December 2013

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245,493

At 31 December 2012

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288,597

# TEMPLES ( UK ) LIMITED

## NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

### YEAR ENDED 31 DECEMBER 2013

#### 4 SECURED DEBTS

2013	2012
£	£

The following secured debts are included within creditors:

Bank loans	188,610	213,134
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The bank loans are secured by a charge on the company's freehold properties.

#### 5 SHARE CAPITAL

'A' Ordinary shares of 8.33p

Authorised	Allotted, called up and fully paid	
£	No	£

At 1 January 2013 and 31 December 2013	1,000,000	1,691,400	140,950
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#### 6 TRANSACTIONS WITH RELATED PARTIES

Transactions during the year		Owing to / ( by ) the company	
2013	2012	2013	2012
£	£	£	£

Cobblestone Investments Limited - Sales	0	1,000	7,778	-7,827
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Temples ( Clapham ) Limited - Sales	8,065	7,796	0	2,303
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Northfields Park Limited - Sales	2,907	5,910	0	4,800
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Temples ( Beccles ) Limited - Sales	17,500	19,000	-29,847	0
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D L Temple and H J Temple are also directors in Cobblestone Investments Limited, Temples ( Beccles ) Limited and Northfields Park Limited while H J Temple was a director of Temples ( Clapham ) Limited.

#### 7 CONTROL

The company is controlled by D L Temple and H J Temple who own 92.5% of the issued share capital.