

Unaudited Financial Statements
for the Year Ended 30th June 2021
for
Tempura Communications Ltd

Contents of the Financial Statements
for the Year Ended 30th June 2021

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

Tempura Communications Ltd

Company Information
for the Year Ended 30th June 2021

DIRECTORS: M D Light
D W Light

SECRETARY: D W Light

REGISTERED OFFICE: Tempura House
Prisma Park
Berrington Way
Basingstoke
Hampshire
RG24 8GT

REGISTERED NUMBER: 03690731 (England and Wales)

ACCOUNTANTS: Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

Tempura Communications Ltd (Registered number: 03690731)

Balance Sheet
30th June 2021

	Notes	30.6.21 £	£	30.6.20 £	£
FIXED ASSETS					
Tangible assets	4		404,752		387,585
Investments	5		<u>87</u>		<u>87</u>
			404,839		387,672
CURRENT ASSETS					
Stocks		1,599,358		687,137	
Debtors	6	2,009,419		983,996	
Cash at bank		<u>174,088</u>		<u>398,430</u>	
		3,782,865		2,069,563	
CREDITORS					
Amounts falling due within one year	7	<u>2,691,313</u>		<u>1,597,129</u>	
NET CURRENT ASSETS			<u>1,091,552</u>		<u>472,434</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,496,391		860,106
CREDITORS					
Amounts falling due after more than one year	8		(438,976)		(177,759)
PROVISIONS FOR LIABILITIES			<u>(1,400)</u>		<u>(3,300)</u>
NET ASSETS			<u>1,056,015</u>		<u>679,047</u>
CAPITAL AND RESERVES					
Called up share capital			400		400
Retained earnings			<u>1,055,615</u>		<u>678,647</u>
SHAREHOLDERS' FUNDS			<u>1,056,015</u>		<u>679,047</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company 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 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

Balance Sheet - continued
30th June 2021

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

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 30th May 2022 and were signed on its behalf by:

M D Light - Director

Notes to the Financial Statements
for the Year Ended 30th June 2021

1. STATUTORY INFORMATION

Tempura Communications Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc - 50% on cost, 25% on cost and 20% on cost

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Stocks

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

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Notes to the Financial Statements - continued
for the Year Ended 30th June 2021

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 8 (2020 - 9) .

4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1st July 2020	336,261	329,003	665,264
Additions	-	64,184	64,184
Disposals	-	(134,503)	(134,503)
At 30th June 2021	<u>336,261</u>	<u>258,684</u>	<u>594,945</u>
DEPRECIATION			
At 1st July 2020	-	277,679	277,679
Charge for year	-	38,739	38,739
Eliminated on disposal	-	(126,225)	(126,225)
At 30th June 2021	<u>-</u>	<u>190,193</u>	<u>190,193</u>
NET BOOK VALUE			
At 30th June 2021	<u>336,261</u>	<u>68,491</u>	<u>404,752</u>
At 30th June 2020	<u>336,261</u>	<u>51,324</u>	<u>387,585</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery etc £
COST	
At 1st July 2020	134,503
Additions	62,190
Disposals	(134,503)
At 30th June 2021	<u>62,190</u>
DEPRECIATION	
At 1st July 2020	92,565
Charge for year	33,660
Eliminated on disposal	(126,225)
At 30th June 2021	<u>-</u>
NET BOOK VALUE	
At 30th June 2021	<u>62,190</u>
At 30th June 2020	<u>41,938</u>

Notes to the Financial Statements - continued
for the Year Ended 30th June 2021

5. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1st July 2020 and 30th June 2021	<u>87</u>
NET BOOK VALUE	
At 30th June 2021	<u>87</u>
At 30th June 2020	<u><u>87</u></u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.21 £	30.6.20 £
Trade debtors	1,968,813	953,043
Amounts owed by group undertakings	9,740	-
Prepayments	<u>30,866</u>	<u>30,953</u>
	<u><u>2,009,419</u></u>	<u><u>983,996</u></u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.21 £	30.6.20 £
Other loans	161,172	99,617
Hire purchase contracts	9,800	13,475
Trade creditors	878,565	442,482
Amounts owed to group undertakings	118,961	94,155
Tax	185,440	81,175
Social security and other taxes	20,633	34,313
VAT	300,084	232,005
Other creditors	1,006,736	585,259
Directors' loan accounts	107	5,856
Accrued expenses	<u>9,815</u>	<u>8,792</u>
	<u><u>2,691,313</u></u>	<u><u>1,597,129</u></u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.6.21 £	30.6.20 £
Other loans - 1-2 years	121,266	110,629
Other loans - 2-5 years	265,320	-
Hire purchase contracts	<u>52,390</u>	<u>67,130</u>
	<u><u>438,976</u></u>	<u><u>177,759</u></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.