

**REGISTERED NUMBER: 04959934 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017**

**FOR**

**TEPID KIPPER LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2017**

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**TEPID KIPPER LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2017**

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**DIRECTOR:** Mrs F J Elms

**SECRETARY:** Mr G Elms

**REGISTERED OFFICE:** First Floor  
32-34 High Street  
Ringwood  
Hampshire  
BH24 1AG

**BUSINESS ADDRESS:** 7 Heston Way  
West Moors  
Ferndown  
Dorset  
BH22 0LH

**REGISTERED NUMBER:** 04959934 (England and Wales)

**ACCOUNTANTS:** Casson Beckman  
Chartered Accountants  
First Floor  
32-34 High Street  
Ringwood  
Hampshire  
BH24 1AG

BALANCE SHEET  
31 MARCH 2017

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		6,186		1,581
<b>CURRENT ASSETS</b>					
Stocks		30		27	
Debtors	5	5,316		2,230	
Cash at bank		<u>1,092</u>		<u>536</u>	
		6,438		2,793	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>8,027</u>		<u>3,931</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(1,589)</u>		<u>(1,138)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			4,597		443
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(2,666)		-
<b>PROVISIONS FOR LIABILITIES</b>	8		<u>(995)</u>		<u>(85)</u>
<b>NET ASSETS</b>			<u>936</u>		<u>358</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1		1
Retained earnings	9		<u>935</u>		<u>357</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>936</u>		<u>358</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

**BALANCE SHEET - continued**  
**31 MARCH 2017**

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The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved by the director on 1 November 2017 and were signed by:

Mrs F J Elms - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**

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**1. STATUTORY INFORMATION**

Tepid Kipper Limited 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.

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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**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 - 25% on reducing balance

Office equipment - 25% 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**

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.

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2016 - 1) .

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2017

## 4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Office equipment £	Totals £
<b>COST</b>			
At 1 April 2016	8,250	3,094	11,344
Additions	6,666	-	6,666
At 31 March 2017	<u>14,916</u>	<u>3,094</u>	<u>18,010</u>
<b>DEPRECIATION</b>			
At 1 April 2016	6,782	2,981	9,763
Charge for year	2,033	28	2,061
At 31 March 2017	<u>8,815</u>	<u>3,009</u>	<u>11,824</u>
<b>NET BOOK VALUE</b>			
At 31 March 2017	<u>6,101</u>	<u>85</u>	<u>6,186</u>
At 31 March 2016	<u>1,468</u>	<u>113</u>	<u>1,581</u>

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

	Plant and machinery £
<b>COST</b>	
Additions	6,666
At 31 March 2017	<u>6,666</u>
<b>DEPRECIATION</b>	
Charge for year	1,666
At 31 March 2017	<u>1,666</u>
<b>NET BOOK VALUE</b>	
At 31 March 2017	<u>5,000</u>

## 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other debtors	<u>5,316</u>	<u>2,230</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2017**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017	2016
	£	£
Hire purchase contracts	5,333	-
Trade creditors	-	12
Tax	1,419	2,104
Social security and other taxes	493	-
VAT	-	1,100
Accrued expenses	782	715
	<u>8,027</u>	<u>3,931</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2017	2016
	£	£
Hire purchase contracts	<u>2,666</u>	<u>-</u>

Hire purchase liabilities are secured on the asset to which they relate.

**8. PROVISIONS FOR LIABILITIES**

	2017	2016
	£	£
Deferred tax	<u>995</u>	<u>85</u>

	Deferred tax
	£
Balance at 1 April 2016	85
Provided during year	910
Balance at 31 March 2017	<u>995</u>

**9. RESERVES**

	Retained earnings
	£
At 1 April 2016	357
Profit for the year	9,578
Dividends	(9,000)
At 31 March 2017	<u>935</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2017

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10. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2017 and 31 March 2016:

	2017 £	2016 £
<b>Mrs F J Elms</b>		
Balance outstanding at start of year	2,230	954
Amounts advanced	22,826	11,216
Amounts repaid	(19,807)	(9,940)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>5,249</u>	<u>2,230</u>

11. **RELATED PARTY DISCLOSURES**

During the year, the company invoiced Nurse Care Uniform Company Limited, a company connected to the director, for work done totalling £27,283 (2016: £23,478).

12. **FIRST YEAR ADOPTION**

There were no significant changes to these accounts as a result of the adoption of FRS102.

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.