REGISTERED	NUMBER:	04959934 (E)	noland and	Wales

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

FOR

TEPID KIPPER LIMITED

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TEPID KIPPER LIMITED

COMPANY INFORMATION FOR THE YEAR ENDED 31 MARCH 2017

Mrs F J Elms DIRECTOR: Mr G Elms **SECRETARY: 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 IAG

BALANCE SHEET 31 MARCH 2017

		2017		2016	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	4		6,186		1,581
CURRENT ASSETS					
Stocks		30		27	
Debtors	5	5,316		2,230	
Cash at bank		_1,092		<u>536</u>	
		6,438		2,793	
CREDITORS					
Amounts falling due within one year	6	8,027		3,931	
NET CURRENT LIABILITIES			<u>(1,589</u>)		(1,138)
TOTAL ASSETS LESS CURRENT					
LIABILITIES			4,597		443
CREDITORS					
Amounts falling due after more than one					
year	7		(2,666)		-
	0		(00 =)		(O.E.)
PROVISIONS FOR LIABILITIES	8		<u>(995</u>)		<u>(85</u>)
NET ASSETS			<u>936</u>		<u>358</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings	9		935		357
SHAREHOLDERS' FUNDS			936		358

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:

statements, so far as applicable to the company.

- (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
- (b) 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

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BALANCE SHEET - continued 31 MARCH 2017

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

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).

-4- continued...

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

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

Hire purchase contracts	Hire purchase contracts	6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2017	2016
Hire purchase contracts	Hire purchase contracts			2017	2016
Trade creditors	Trade creditors 1.419 2.104 Social security and other taxes 493 - VAT - 1.100 Accrued expenses 72 7.5 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR 2017 2016 f. f. f. Hire purchase contracts 2.666 - Hire purchase liabilities are secured on the asset to which they relate. 2017 2016 f. f. f. Deferred tax 995 85 Balance at 1 April 2016 85 Provided during year 910 85 Balance at 3 March 2017 995 85 9. RESERVES Retained earnings f At 1 April 2016 85 79 Profit for the year 995 85 Profit for the year 995 85 Profit for the year 995 995		Hima murahasa santusata		£
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Social security and other taxes VAT - 1,100 Accrued expenses 715 782 715 7	Social security and other taxes 493 - 1,100 1,000 1,			1.410	
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YEAR	YEAR			<u>8,027</u>	<u> 3,931</u>
YEAR	YEAR		CDEDITORS, AMOUNTS EALLING DUE AETED MODE THAN ONE		
Hire purchase contracts	Hire purchase contracts 2017 £ f £	7.			
Hire purchase contracts Hire purchase liabilities are secured on the asset to which they relate. 8. PROVISIONS FOR LIABILITIES Peferred tax Deferred tax Balance at 1 April 2016 Provided during year Balance at 31 March 2017 P. RESERVES Retained earnings	### Hire purchase contracts ### ### ### ### ### ### ### ### ### #		ILAK	2017	2016
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8. PROVISIONS FOR LIABILITIES 2017 2016 £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £	8. PROVISIONS FOR LIABILITIES 2017 2016 £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £		The purchase contracts		
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9. RESERVES Retained earnings	9. RESERVES Retained earnings £ At 1 April 2016 Profit for the year Dividends 357 9,578 0 (9,000)				
Retained earnings	At 1 April 2016 357 Profit for the year 9,578 Dividends (9,000)		Balance at 31 March 2017		<u> 993</u>
Retained earnings	At 1 April 2016 357 Profit for the year 9,578 Dividends (9,000)	0	DECEDVEC		
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	At 1 April 2016 Profit for the year 9,578 Dividends 9,000)				
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	Dividends (9,000)				
	733 Maion 2017				
933			IN DI PIMINI WVI I		

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

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 £
Mrs F J Elms		
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	5,249	2,230

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.