

**Unaudited Financial Statements**  
**for the Year Ended 30th June 2022**  
**for**  
**Tempura Communications Ltd**

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**for the Year Ended 30th June 2022**

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**Tempura Communications Ltd**

**Company Information**  
**for the Year Ended 30th June 2022**

**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 2022**

	Notes	30.6.22 £	£	30.6.21 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		384,995		404,752
Investments	5		<u>87</u>		<u>87</u>
			385,082		404,839
<b>CURRENT ASSETS</b>					
Stocks		1,796,017		1,599,358	
Debtors	6	1,825,726		2,009,419	
Cash at bank		<u>413,570</u>		<u>174,088</u>	
		4,035,313		3,782,865	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>1,951,209</u>		<u>2,691,313</u>	
<b>NET CURRENT ASSETS</b>			<u>2,084,104</u>		<u>1,091,552</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			2,469,186		1,496,391
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		(267,897)		(438,976)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(2,200)</u>		<u>(1,400)</u>
<b>NET ASSETS</b>			<u>2,199,089</u>		<u>1,056,015</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			400		400
Retained earnings			<u>2,198,689</u>		<u>1,055,615</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>2,199,089</u>		<u>1,056,015</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2022 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.

**Balance Sheet - continued**  
**30th June 2022**

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 March 2023 and were signed on its behalf by:

M D Light - Director

**Notes to the Financial Statements**  
**for the Year Ended 30th June 2022**

**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 2022**

**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 11 (2021 - 8) .

**4. TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1st July 2021	336,261	258,684	594,945
Disposals	-	(17,448)	(17,448)
At 30th June 2022	<u>336,261</u>	<u>241,236</u>	<u>577,497</u>
<b>DEPRECIATION</b>			
At 1st July 2021	-	190,193	190,193
Charge for year	-	19,607	19,607
Eliminated on disposal	-	(17,298)	(17,298)
At 30th June 2022	<u>-</u>	<u>192,502</u>	<u>192,502</u>
<b>NET BOOK VALUE</b>			
At 30th June 2022	<u>336,261</u>	<u>48,734</u>	<u>384,995</u>
At 30th June 2021	<u>336,261</u>	<u>68,491</u>	<u>404,752</u>

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

	Plant and machinery etc £
<b>COST</b>	
At 1st July 2021 and 30th June 2022	<u>62,190</u>
<b>DEPRECIATION</b>	
Charge for year	<u>15,540</u>
At 30th June 2022	<u>15,540</u>
<b>NET BOOK VALUE</b>	
At 30th June 2022	<u>46,650</u>
At 30th June 2021	<u>62,190</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th June 2022**

**5. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>COST</b>	
At 1st July 2021 and 30th June 2022	87
<b>NET BOOK VALUE</b>	
At 30th June 2022	87
At 30th June 2021	87

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.22	30.6.21
	£	£
Trade debtors	1,390,316	1,968,813
Amounts owed by group undertakings	396,888	9,740
Prepayments	38,522	30,866
	<u>1,825,726</u>	<u>2,009,419</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.22	30.6.21
	£	£
Other loans	161,188	161,172
Hire purchase contracts	9,890	9,800
Trade creditors	163,546	878,565
Amounts owed to group undertakings	286,631	118,961
Tax	419,054	185,440
Social security and other taxes	18,637	20,633
VAT	234,984	300,084
Other creditors	650,497	1,006,736
Directors' loan accounts	107	107
Accrued expenses	6,675	9,815
	<u>1,951,209</u>	<u>2,691,313</u>

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

	30.6.22	30.6.21
	£	£
Other loans - 1-2 years	109,433	121,266
Other loans - 2-5 years	115,964	265,320
Hire purchase contracts	42,500	52,390
	<u>267,897</u>	<u>438,976</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.