

**TOM KERRIDGE MEDIA LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

Tom Kerridge Media Limited
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Tom Kerridge Media Limited
Balance Sheet
As At 28 February 2025

Registered number: 08879110

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	5		98,903		30,388
			<u>98,903</u>		<u>30,388</u>
CURRENT ASSETS					
Debtors	6	1,901,671		1,533,659	
Cash at bank and in hand		96,102		196,280	
		<u>1,997,773</u>		<u>1,729,939</u>	
Creditors: Amounts Falling Due Within One Year	7	(664,956)		(790,432)	
NET CURRENT ASSETS (LIABILITIES)			<u>1,332,817</u>		<u>939,507</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,431,720</u>		<u>969,895</u>
NET ASSETS			<u>1,431,720</u>		<u>969,895</u>
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Profit and Loss Account			<u>1,431,620</u>		<u>969,795</u>
SHAREHOLDERS' FUNDS			<u>1,431,720</u>		<u>969,895</u>

For the year ending 28 February 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mrs Beth Cullen-Kerridge

Director

28 November 2025

The notes on pages 2 to 4 form part of these financial statements.

Tom Kerridge Media Limited
Notes to the Financial Statements
For The Year Ended 28 February 2025

1. General Information

Tom Kerridge Media Limited is a private company, limited by shares, incorporated in England & Wales, registered number 08879110. The registered office is Henge Barn, Pury Hill Business Park, Alderton Road, Towcester, Northamptonshire, NN12 7LS.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to the profit and loss account over its estimated economic life of years.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. 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:

Plant & Machinery	25% Straight line
Motor Vehicles	20% Reducing balance
Fixtures & Fittings	20% Reducing balance
Computer Equipment	25% Straight line

2.5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

Tom Kerridge Media Limited
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2025

3. Average Number of Employees

Average number of employees, including directors, during the year was: 13 (2024: 6)

4. Intangible Assets

	Goodwill
	£
Cost	
As at 1 March 2024	900,000
As at 28 February 2025	900,000
Amortisation	
As at 1 March 2024	900,000
As at 28 February 2025	900,000
Net Book Value	
As at 28 February 2025	-
As at 1 March 2024	-

5. Tangible Assets

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 March 2024	6,315	26,000	53,249	21,167	106,731
Additions	22,615	19,995	50,396	5,260	98,266
As at 28 February 2025	28,930	45,995	103,645	26,427	204,997
Depreciation					
As at 1 March 2024	4,158	12,688	40,993	18,504	76,343
Provided during the period	7,232	6,661	12,530	3,328	29,751
As at 28 February 2025	11,390	19,349	53,523	21,832	106,094
Net Book Value					
As at 28 February 2025	17,540	26,646	50,122	4,595	98,903
As at 1 March 2024	2,157	13,312	12,256	2,663	30,388

6. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	127,273	142,366
Other debtors	1,774,398	1,391,293
	1,901,671	1,533,659

Tom Kerridge Media Limited
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2025

7. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	134,705	116,476
Other creditors	286,455	336,764
Taxation and social security	243,796	337,192
	<u>664,956</u>	<u>790,432</u>

8. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	<u>100</u>	<u>100</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.