

Company registration number 8006783 (England and Wales)

**TURKA DONER LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**  
**PAGES FOR FILING WITH REGISTRAR**

## TURKA DONER LIMITED

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**TURKA DONER LIMITED****BALANCE SHEET****AS AT 31 MARCH 2022**

|  |       | 2022             |                  | 2021             |                  |
|--|-------|------------------|------------------|------------------|------------------|
|  | Notes | £                | £                | £                | £                |
| <b>Fixed assets</b>  |       |                  |                  |                  |                  |
| Tangible assets  | 5     |                  | 905,180          |                  | 847,571          |
| <b>Current assets</b>  |       |                  |                  |                  |                  |
| Stocks   |       | 160,000          |                  | 180,000          |                  |
| Debtors  | 6     | 387,627          |                  | 264,752          |                  |
| Cash at bank and in hand                                       |       | 1,981            |                  | 62,257           |                  |
|  |       | <u>549,608</u>   |                  | <u>507,009</u>   |                  |
| <b>Creditors: amounts falling due within one year</b>          | 7     | <u>(606,303)</u> |                  | <u>(667,682)</u> |                  |
| <b>Net current liabilities</b>                                 |       |                  | <u>(56,695)</u>  |                  | <u>(160,673)</u> |
| <b>Total assets less current liabilities</b>                   |       |                  | 848,485          |                  | 686,898          |
| <b>Creditors: amounts falling due after more than one year</b> | 8     |                  | <u>(287,688)</u> |                  | <u>(337,543)</u> |
| <b>Provisions for liabilities</b>                              |       |                  | <u>(98,048)</u>  |                  | <u>(50,141)</u>  |
| <b>Net assets</b>  |       |                  | <u>462,749</u>   |                  | <u>299,214</u>   |
| <b>Capital and reserves</b>                                    |       |                  |                  |                  |                  |
| Called up share capital  |       |                  | 90               |                  | 90               |
| Profit and loss reserves                                       |       |                  | 462,659          |                  | 299,124          |
| <b>Total equity</b>  |       |                  | <u>462,749</u>   |                  | <u>299,214</u>   |

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial period ended 31st March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

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**TURKA DONER LIMITED**

**BALANCE SHEET (CONTINUED)**

**AS AT 31 MARCH 2022**

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The financial statements were approved by the board of directors and authorised for issue on 16 June 2022 and are signed on its behalf by:

Mr R Dikmen  
**Director**

**Company Registration No. 8006783**

## TURKA DONER LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### Company information

Turka Doner Limited is a private company limited by shares incorporated in England and Wales. The registered office is Unit 3b, Cockersdale Works, Whitehall Road, Drighlington, Bradford, West Yorkshire, BD11 1NQ.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention and on the going concern basis. The principal accounting policies adopted are set out below.

#### 1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

#### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                                |  |
|--------------------------------|--|
| Leasehold improvements         | 5% Straight line from the first accounting period after purchase     |
| Plant and machinery            | 25% Reducing balance from the first accounting period after purchase |
| Fixtures, fittings & equipment | 15% Reducing balance from the first accounting period after purchase |
| Motor vehicles                 | 20% Reducing balance from the first accounting period after purchase |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### 1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

## TURKA DONER LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2022

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**1 Accounting policies** **(Continued)**

**1.5 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

**1.6 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.7 Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**1.8 Equity instruments**

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

**1.9 Derivatives**

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to fair value at each reporting end date. The resulting gain or loss is recognised in profit or loss immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in profit or loss depends on the nature of the hedge relationship.

A derivative with a positive fair value is recognised as a financial asset, whereas a derivative with a negative fair value is recognised as a financial liability.

**1.10 Taxation**

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

**Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes 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 reporting end date.

## TURKA DONER LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

(Continued)

##### **Deferred tax**

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

##### **1.11 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### **1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

##### **1.13 Leases**

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to profit or loss so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

##### **1.14 Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

##### **1.15 Foreign exchange**

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

**TURKA DONER LIMITED****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2022**

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**2 Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Employees**

The average monthly number of persons (including directors) employed by the company during the year was:

|       | <b>2022</b>       | <b>2021</b>       |
|-------|-------------------|-------------------|
|       | <b>Number</b>     | <b>Number</b>     |
| Total | 33                | 33                |
|       | <u>          </u> | <u>          </u> |

**4 Taxation**

|  | <b>2022</b>       | <b>2021</b>       |
|--|-------------------|-------------------|
|  | <b>£</b>          | <b>£</b>          |
| <b>Current tax</b>                             |                   |                   |
| Adjustments in respect of prior periods        | (41,121)          | (61,542)          |
|  | <u>          </u> | <u>          </u> |
| <b>Deferred tax</b>                            |                   |                   |
| Origination and reversal of timing differences | 47,907            | 1,235             |
|  | <u>          </u> | <u>          </u> |
| Total tax charge/(credit)                      | 6,786             | (60,307)          |
|  | <u>          </u> | <u>          </u> |



**TURKA DONER LIMITED****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2022****5 Tangible fixed assets**

|                                    | <b>Land and<br/>buildings</b> | <b>Plant and<br/>machinery etc</b> | <b>Total</b>     |
|------------------------------------|-------------------------------|------------------------------------|------------------|
|                                    | <b>£</b>                      | <b>£</b>                           | <b>£</b>         |
| <b>Cost</b>                        |                               |                                    |                  |
| At 1 April 2021                    | 295,841                       | 912,173                            | 1,208,014        |
| Additions                          | 50,908                        | 187,589                            | 238,497          |
| Disposals                          | -                             | (62,926)                           | (62,926)         |
| At 31 March 2022                   | <u>346,749</u>                | <u>1,036,836</u>                   | <u>1,383,585</u> |
| <b>Depreciation and impairment</b> |                               |                                    |                  |
| At 1 April 2021                    | 40,720                        | 319,723                            | 360,443          |
| Depreciation charged in the year   | 14,792                        | 133,773                            | 148,565          |
| Eliminated in respect of disposals | -                             | (30,603)                           | (30,603)         |
| At 31 March 2022                   | <u>55,512</u>                 | <u>422,893</u>                     | <u>478,405</u>   |
| <b>Carrying amount</b>             |                               |                                    |                  |
| At 31 March 2022                   | <u>291,237</u>                | <u>613,943</u>                     | <u>905,180</u>   |
| At 31 March 2021                   | <u>255,121</u>                | <u>592,450</u>                     | <u>847,571</u>   |

**6 Debtors**

|   | <b>2022</b>    | <b>2021</b>    |
|---|----------------|----------------|
|   | <b>£</b>       | <b>£</b>       |
| <b>Amounts falling due within one year:</b> |                |                |
| Trade debtors                               | 245,213        | 215,134        |
| Other debtors                               | 142,414        | 49,618         |
|   | <u>387,627</u> | <u>264,752</u> |

**7 Creditors: amounts falling due within one year**

|                              | <b>2022</b>    | <b>2021</b>    |
|------------------------------|----------------|----------------|
|                              | <b>£</b>       | <b>£</b>       |
| Bank loans                   | 107,906        | 27,172         |
| Trade creditors              | 225,344        | 417,537        |
| Taxation and social security | 22,398         | 22,742         |
| Other creditors              | 250,655        | 200,231        |
|                              | <u>606,303</u> | <u>667,682</u> |

**TURKA DONER LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

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| 8 Creditors: amounts falling due after more than one year | 2022                  | 2021                  |
|---|-----------------------|-----------------------|
|   | £                     | £                     |
| Bank loans and overdrafts                                 | 287,688               | 332,000               |
| Other creditors   | -                     | 5,543                 |
|   | <u>287,688</u>        | <u>337,543</u>        |
|   | <u><u>287,688</u></u> | <u><u>337,543</u></u> |

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