

## Companies House: still seeing no issues and asking no q...

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I have already this morning [noted the resignation](#) of government minister Lord Agnew in frustration at his own failure to get government departments to take fraud and error seriously.

One case of a company receiving funds from the government where accounts made the claim look unusual is that of Tempus Court Developments and its related entities. [As Bloomberg noted on 24 November 2021:](#)

*Among the borrowers disclosed in EU records, Bloomberg found about 60 dormant companies — firms that had reported no activity for accounting purposes when they borrowed the funds — including a business controlled by [John] Beckwith, 74.*

*Tempus Court Developments Ltd. — which Beckwith controls through the holdings of two other businesses — borrowed about 3.7 million pounds in November 2020, the EU records show. Yet the firm did not trade in the year through July 31 and lists assets of 60 pounds, filings at Companies House, Britain's business register, show. It has filed accounts as a dormant business since 2018.*

*Beckwith, a Conservative Party donor, referred requests for comment to his son Piers Beckwith, who by e-mail said the loan was used to refinance borrowings secured against properties that are owned by the parent of Tempus Court, Mortar Tempus Court LLP, which isn't dormant. Piers Beckwith also said the company has about 900,000 pounds outstanding on the taxpayer-backed loan it took from Triple Point LLP.*

What is interesting is that the accounts for this company as originally filed at Companies House for 2021, filed in October 2021, shows it to be a dormant company:

<b>Tempus Court Developments Limited</b>		
<b>Statement of Financial Position</b>		
<b>as at 31 July 2021</b>		
	2021 £	2020 £
<b>Current assets</b>		
Current assets	60	60
<b>Net current assets</b>	60	60
<b>Total assets less current liabilities</b>	60	60
 <b>Capital and reserves</b>		
Called up share capital	60	60

There had been no trade in the year.

Then earlier this month it filed replacement accounts, following the Bloomberg report. The picture is somewhat different. The company traded in 2020 and 2021, after all:

<b>Tempus Court Developments Limited</b>		
<b>Revised Statement of Comprehensive Income</b>		
<b>for the year ended 31 July 2021</b>		
<b>TURNOVER</b>	<b>Note</b>	<b>2021</b>
	<b>5</b>	<b>£</b>
Cost of sales		(4,643,148)
<b>Gross profit</b>		<b>143,352</b>
Administrative expenses		(131,581)
<b>Operating profit</b>		<b>11,771</b>
<b>Profit on ordinary activities before taxation</b>		<b>11,771</b>
Tax on profit on ordinary activities	<b>6</b>	—
<b>Profit for the financial year and total comprehensive income</b>		<b>11,771</b>
		<b>(21,616)</b>

And it had a substantial balance sheet:

<b>Tempus Court Developments Limited</b>		
<b>Revised Statement of Financial Position</b>		
<b>as at 31 July 2021</b>		
	<b>Note</b>	<b>2021</b>
		<b>£</b>
<b>Current assets</b>		<b>2020</b>
Stock	<b>7</b>	4,841,748
<b>Creditors: Amounts falling due within one year</b>	<b>8</b>	(12,500)
<b>Net current assets</b>		<b>4,829,248</b>
<b>Total assets less current liabilities</b>		<b>4,829,248</b>
<b>Creditors: Amounts falling due after more than one year</b>	<b>9</b>	(4,839,033)
<b>Net liabilities</b>		<b>(9,785)</b>
<b>Capital and reserves</b>		
Called up share capital	<b>10</b>	60
Retained earnings	<b>11</b>	(9,845)
<b>Shareholders deficit</b>		<b>(9,785)</b>
		<b>(21,556)</b>

For the year ending 2021 the company was entitled to exemption from audit under section 477 (2) of the Companies Act 2006.

The member have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for:

- i) Ensuring the company keeps accounting records which comply with Section 386; and
- ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts so far as is applicable to the company.

Directors responsibilities:

- The shareholders have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 22 December 2021, and are signed on behalf of the board by:



SD Roberts  
Director

Company registration number: 10884193

The notes on pages 5 to 8 form part of these financial statements.

Clearly some errors were made here. I am not speculating as to why. I am making no assertions. I can express surprise, but that is all.

Much more worrying to me is the response to questions asked by my friend Prem Sikka in the House of Lords on this issue. [This was the response he got when asking about what had happened in this case:](#)

Question for **Department for Business, Energy and Industrial Strategy**

Tempus Court Developments: Annual Reports

To ask Her Majesty's Government what steps they have taken, if any, against the directors of Tempus Court Developments Limited concerning claiming dormant company exemptions in their filings at Companies House on 18 March 2021 and 9 November 2021 for the financial years ending 31 July 2020 and 31 July 2021.

Asked 6 January 2022

Where a document (whether filed electronically or on paper) appears to be "properly delivered", the registrar is obliged to register it. A document is properly delivered when it contains the information required by law; is completed in the proper form; has the correct fee attached (where appropriate) and is authenticated.

The Registrar of Companies does not have the legal power to verify or validate information filed with her. If a complaint is received as to the content of the filing, Companies House may contact the entity to make enquiries. No complaint has been received in this case.

This question is grouped with 2 other questions:

HL5193, HL5194

Answered 17 January 2022  
By Lord Callanan (Conservative, Life peer)

[^ Hide answer](#)

Prem wanted to quite reasonably know what steps were being taken when accounts that did not appear to show a true and fair view had been filed and had now been replaced by others after news reports have been issued that showed a very different perspective. He has been fobbed off with the response that unless the public complain the Registrar of Companies - which is a division of Department for Business, Energy and Industrial Strategy - will take no action.

As Lord Agnew said yesterday, this is turning a blind eye. There is the law to uphold. Filing accounts that say a company is dormant when it is not is wrong. I am not sure how anyone could dispute that. So, Prem's question was fair. What action is being taken in that case? The answer appears to be nothing at all.

I am not suggesting fraud in this case. Clearly, matters have been put right. There was only a mistake. But it was still a serious mistake and it should have been investigated and there are sanctions available in that case. The real question is why doesn't Department for Business, Energy and Industrial Strategy care and what is going to be done about that? Passing the buck to the public is not appropriate. If the government is to protect us then it has to regulate. Very clearly it is choosing not to do so, and that is straightforwardly wrong, as Lord Agnew noted.

This has to change.