

REGISTERED NUMBER: 02412105 (England and Wales)

**Abbreviated Accounts for the Year Ended 31 October 2014**

**for**

**Brightlingsea Haven Limited**

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31/07/2015

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COMPANIES HOUSE

**Brightlingsea Haven Limited (Registered number: 02412105)**

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for the Year Ended 31 October 2014**

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**Brightlingsea Haven Limited**

**Company Information**

**for the Year Ended 31 October 2014**

**DIRECTORS:**

Dr S K Hammerton  
B J Tye

**SECRETARY:**

B J Tye

**REGISTERED OFFICE:**

Dovercourt Caravan Park  
Low Road  
Dovercourt  
Harwich  
Essex  
C012 3TZ

**REGISTERED NUMBER:**

02412105 (England and Wales)

**AUDITORS:**

Thornton Springer LLP  
Chartered Accountants and  
Statutory Auditor  
67 Westow Street  
London  
SE19 3RW

**Report of the Independent Auditors to**  
**Brightlingsea Haven Limited**  
**Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of Brightlingsea Haven Limited for the year ended 31 October 2014 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.

Peter L Wallyn (Senior Statutory Auditor)  
for and on behalf of Thornton Springer LLP  
Chartered Accountants and  
Statutory Auditor  
67 Westow Street  
London  
SE19 3RW

Date: ..... **30 JUL 2015** .....

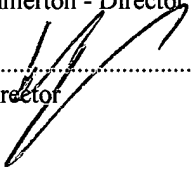
**Abbreviated Balance Sheet**  
**31 October 2014**

	Notes	31.10.14 £	31.10.13 £
<b>FIXED ASSETS</b>			
Tangible assets	2	63,779	85,386
<b>CURRENT ASSETS</b>			
Stocks		-	32,705
Debtors	3	264,602	118,860
		<u>264,602</u>	<u>151,565</u>
<b>CREDITORS</b>			
Amounts falling due within one year		(4,806)	(2,039)
<b>NET CURRENT ASSETS</b>		<u>259,796</u>	<u>149,526</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>323,575</u>	<u>234,912</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>(10,000)</u>	<u>(14,000)</u>
<b>NET ASSETS</b>		<u><u>313,575</u></u>	<u><u>220,912</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	1,000	1,000
Profit and loss account		312,575	219,912
<b>SHAREHOLDERS' FUNDS</b>		<u><u>313,575</u></u>	<u><u>220,912</u></u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 29 July 2015 and were signed on its behalf by:

  
.....  
Dr S K Hammerton - Director

  
.....  
B J Tye - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts**  
**for the Year Ended 31 October 2014**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents income from the running of a caravan park and the sales of high specification caravans, net of value added tax.

**Tangible fixed assets**

Depreciation is provided on all tangible assets, at rates calculated to write off the cost, less the residual value, of each asset over its expected useful life. The applicable rates are as follows:

Short Leasehold property	- 3.33% - 6.25%	per annum on cost
Plant and machinery	- 10% - 25%	per annum on cost or written down value

The carrying values of tangible fixed assets are reviewed for impairment if events or changes in circumstances indicate that the carrying values may not be recoverable.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more, or a right to pay less, tax in the future have occurred at the balance sheet date.

This is subject to deferred tax assets only being recognised if it is considered more likely than not that there will be suitable profits from which the future reversal of the underlying timing differences can be deducted.

Timing differences are differences arising between the Company's taxable profits and its results as stated in the financial statements, which are capable of reversal in one or more subsequent periods.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme for its employees. All pension contributions are charged to the Profit and Loss Account as incurred. Monies are invested in third party pension schemes which provide benefits on a money purchase basis.

**Contracted sales orders**

Sales of caravans are accounted for when an order has been signed and a material, 'non returnable' deposit, or full payment has been received.

**Operating leases**

Rentals paid under operating leases are chargeable to the profit and loss account on a straight line basis over the period of the lease.

**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 31 October 2014**

**2. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 November 2013 and 31 October 2014	<b>530,707</b>
<b>DEPRECIATION</b>	
At 1 November 2013	<b>445,321</b>
Charge for year	<b>21,607</b>
At 31 October 2014	<b>466,928</b>
<b>NET BOOK VALUE</b>	
At 31 October 2014	<b>63,779</b>
At 31 October 2013	<b>85,386</b>

**3. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

The aggregate total of debtors falling due after more than one year is £240,902 (31.10.13 - £86,572).

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>31.10.14</b>	31.10.13
			<b>£</b>	<b>£</b>
1,000	Ordinary shares	£1	<b>1,000</b>	1,000

**5. ULTIMATE PARENT COMPANY**

Hammerton Caravan Group Limited is regarded by the directors as being the company's ultimate parent company.