

Registered number  
03192598

The Caravan Clinic Limited

Filleled Accounts

31 January 2019

**The Caravan Clinic Limited****Registered number:** 03192598**Balance Sheet****as at 31 January 2019**

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	3	23,032	30,436
<b>Current assets</b>			
Stocks		7,992	8,944
Debtors	4	52,391	54,955
Cash at bank and in hand		-	8,448
		<u>60,383</u>	<u>72,347</u>
<b>Creditors: amounts falling due within one year</b>	5	(68,402)	(72,287)
<b>Net current (liabilities)/assets</b>		<u>(8,019)</u>	<u>60</u>
<b>Total assets less current liabilities</b>		<u>15,013</u>	<u>30,496</u>
<b>Creditors: amounts falling due after more than one year</b>	6	(3,989)	(7,564)
<b>Provisions for liabilities</b>		(4,376)	(5,783)
<b>Net assets</b>		<u>6,648</u>	<u>17,149</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		6,548	17,049
<b>Shareholders' funds</b>		<u>6,648</u>	<u>17,149</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

PD Atkinson

Director

Approved by the board on 11 June 2019

**The Caravan Clinic Limited**  
**Notes to the Accounts**  
**for the year ended 31 January 2019**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets as follows:

Plant and machinery	15% reducing balance
Motor vehicles	25% reducing balance

***Stocks***

Stocks are measured at the lower of cost and estimated selling price. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. Current and deferred tax assets and liabilities are not discounted.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

### **Leased assets**

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. .

### **Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Employees</b>	<b>2019</b>	<b>2018</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>6</u>	<u>6</u>

### **3 Tangible fixed assets**

	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 February 2018	16,520	36,745	53,265
At 31 January 2019	<u>16,520</u>	<u>36,745</u>	<u>53,265</u>
<b>Depreciation</b>			
At 1 February 2018	14,473	8,356	22,829
Charge for the year	307	7,097	7,404
At 31 January 2019	<u>14,780</u>	<u>15,453</u>	<u>30,233</u>
<b>Net book value</b>			
At 31 January 2019	<u>1,740</u>	<u>21,292</u>	<u>23,032</u>
At 31 January 2018	2,047	28,389	30,436

<b>4 Debtors</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade debtors	50,389	43,950
Other debtors	2,002	11,005
	<u>52,391</u>	<u>54,955</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	4,457	-

Obligations under finance lease and hire purchase contracts	3,882	6,091
Trade creditors	27,828	27,927
Taxation and social security costs	17,947	18,937
Directors loan account	14,288	19,332
	<u>68,402</u>	<u>72,287</u>

**6 Creditors: amounts falling due after one year**

**2019**                      **2018**

**£**                                      **£**

Obligations under finance lease and hire purchase contracts	<u>3,989</u>	<u>7,564</u>
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**7 Loans to directors**

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
PD Atkinson				
Directors loan account	19,694	(10,303)	10,200	19,591
DS McPherson				
Directors loan account	(362)	(14,741)	9,800	(5,303)
	<u>19,332</u>	<u>(25,044)</u>	<u>20,000</u>	<u>14,288</u>

**8 Controlling party**

The company was controlled by the Directors.

**9 Other information**

The Caravan Clinic Limited is a private company limited by shares and incorporated in England. Its registered office is:

Halifax Road  
Dunston Industrial Estate  
Nr Metro Centre  
Gateshead  
NE11 9JW

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