

Registered number
03192598

The Caravan Clinic Limited

Filleted Accounts

31 January 2022

The Caravan Clinic Limited**Registered number:** 03192598**Balance Sheet****as at 31 January 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	8,881	14,797
Current assets			
Stocks		12,000	8,075
Debtors	4	46,141	30,867
Cash at bank and in hand		54,102	78,031
		<u>112,243</u>	<u>116,973</u>
Creditors: amounts falling due within one year	5	(71,746)	(62,428)
Net current assets		<u>40,497</u>	<u>54,545</u>
Total assets less current liabilities		<u>49,378</u>	<u>69,342</u>
Creditors: amounts falling due after more than one year	6	-	(50,000)
Provisions for liabilities		(1,687)	(2,811)
Net assets		<u>47,691</u>	<u>16,531</u>
Capital and reserves			
Called up share capital		49	100
Profit and loss account		47,642	16,431
Shareholders' funds		<u>47,691</u>	<u>16,531</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.

D S McPherson

Director

Approved by the board on 17 May 2022

The Caravan Clinic Limited
Notes to the Accounts
for the year ended 31 January 2022

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.

2 Employees

	2022	2021
	Number	Number

Average number of persons employed by the company	<u>5</u>	<u>8</u>
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3 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£

Cost

At 1 February 2021	18,169	36,745	54,914
Additions	924	-	924
Disposals	-	(19,100)	(19,100)
At 31 January 2022	<u>19,093</u>	<u>17,645</u>	<u>36,738</u>

Depreciation

At 1 February 2021	15,349	24,768	40,117
Charge for the year	446	1,861	2,307
On disposals	-	(14,567)	(14,567)
At 31 January 2022	<u>15,795</u>	<u>12,062</u>	<u>27,857</u>

Net book value

At 31 January 2022	<u>3,298</u>	<u>5,583</u>	<u>8,881</u>
At 31 January 2021	2,820	11,977	14,797

4 Debtors

	2022	2021
	£	£

Trade debtors	34,857	16,150
Other debtors	11,284	14,717
	<u>46,141</u>	<u>30,867</u>

5 Creditors: amounts falling due within one year

	2022	2021
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	£	£
Obligations under finance lease and hire purchase contracts	-	308
Trade creditors	25,629	14,296
Taxation and social security costs	38,283	15,849
Directors loan account	7,834	31,975
	<u>71,746</u>	<u>62,428</u>

6 Creditors: amounts falling due after one year

2022

2021

£

£

Bank loans

-

50,000

7 Loans to directors

Description and conditions	B/fwd	Paid	Repaid	C/fwd
	£	£	£	£
PD Atkinson - resigned 31 March 2021				
Directors loan account	31,781	(32,424)	643	-
DS McPherson				
Directors loan account	194	(17,622)	20,260	2,832
	<u>31,975</u>	<u>(50,046)</u>	<u>20,903</u>	<u>2,832</u>

8 Controlling party

The company was controlled by the Director.

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

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.