

Registered number
03192598

The Caravan Clinic Limited

Filleled Accounts

31 January 2023

The Caravan Clinic Limited**Registered number:** 03192598**Balance Sheet****as at 31 January 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	6,990	8,881
Current assets			
Stocks		12,000	12,000
Debtors	4	33,795	46,141
Cash at bank and in hand		45,002	54,102
		<u>90,797</u>	<u>112,243</u>
Creditors: amounts falling due within one year	5	(52,461)	(71,746)
Net current assets		<u>38,336</u>	<u>40,497</u>
Total assets less current liabilities		<u>45,326</u>	<u>49,378</u>
Provisions for liabilities		(1,328)	(1,687)
Net assets		<u>43,998</u>	<u>47,691</u>
Capital and reserves			
Called up share capital		49	49
Profit and loss account		43,949	47,642
Shareholders' funds		<u>43,998</u>	<u>47,691</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 August 2023

The Caravan Clinic Limited
Notes to the Accounts
for the year ended 31 January 2023

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	2023	2022
	Number	Number
Average number of persons employed by the company	<u>5</u>	<u>5</u>

3 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			
At 1 February 2022	19,093	17,645	36,738
At 31 January 2023	<u>19,093</u>	<u>17,645</u>	<u>36,738</u>
Depreciation			
At 1 February 2022	15,795	12,062	27,857
Charge for the year	495	1,396	1,891
At 31 January 2023	<u>16,290</u>	<u>13,458</u>	<u>29,748</u>
Net book value			
At 31 January 2023	<u>2,803</u>	<u>4,187</u>	<u>6,990</u>
At 31 January 2022	3,298	5,583	8,881

4 Debtors	2023	2022
	£	£
Trade debtors	25,357	34,857
Other debtors	8,438	11,284
	<u>33,795</u>	<u>46,141</u>

5 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	13,951	25,629

Taxation and social security costs	37,214	38,283
Other creditors	1,296	7,834
	<u>52,461</u>	<u>71,746</u>

6 Loans to directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
DS McPherson				
Directors loan account	2,832	(35,239)	33,475	1,068
	<u>2,832</u>	<u>(35,239)</u>	<u>33,475</u>	<u>1,068</u>

7 Controlling party

The company was controlled by the Director.

8 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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