

Registered number
3942158

KINGFISHER CARAVAN PARK LIMITED

ABBREVIATED ACCOUNTS

31 January 2006

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COMPANIES HOUSE

KINGFISHER CARAVAN PARK LIMITED

ABBREVIATED BALANCE SHEET

31 January 2006

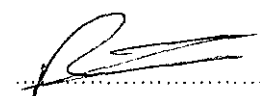
	Notes	£	30/04/05 £
Fixed assets			
Intangible assets	2	217,500	240,000
Tangible assets	3	953,258	1,034,411
Investments	4	641,106	641,106
		<u>1,811,864</u>	<u>1,915,517</u>
Current assets			
Stocks		22,013	29,624
Debtors		31,587	55,015
Cash at bank and in hand		732,569	332,303
		<u>786,169</u>	<u>416,942</u>
Creditors: amounts falling due within one year		(2,138,765)	(2,037,944)
Net current liabilities		(1,352,596)	(1,621,002)
Total assets less current liabilities		<u>459,268</u>	<u>294,515</u>
Provisions for liabilities and charges		(25,678)	(17,862)
Net assets		<u>433,590</u>	<u>276,653</u>
Capital and reserves			
Called up share capital	5	1,050	1,050
Profit and loss account		432,540	275,603
Shareholders' funds		<u>433,590</u>	<u>276,653</u>

The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; 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 period in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.



R J Davies
Director

Approved by the board on 28 September 2006

KINGFISHER CARAVAN PARK LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

Period from 1 May 2005 to 31 January 2006

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Amortisation

Amortisation has been provided at the rate of 10% p.a. straight line in order to write off the Goodwill over its estimated useful life.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Leasehold land and buildings	Straight line over life of lease
Mobile homes	10% reducing balance
Hire fleet caravans	10% straight line
Furniture, fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance
Plant and machinery	25% reducing balance
Office and other equipment	25% reducing balance

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Leasing commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

KINGFISHER CARAVAN PARK LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

Period from 1 May 2005 to 31 January 2006

1 Accounting policies (continued)

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Intangible fixed assets

£

Cost

At 1 May 2005	300,000
At 31 January 2006	<u>300,000</u>

Amortisation

At 1 May 2004	(60,000)
Provided during the period	<u>(22,500)</u>
At 31 January 2006	<u>(82,500)</u>

Net book value

At 31 January 2006	<u>217,500</u>
At 30 April 2005	<u>240,000</u>

3 Tangible fixed assets

£

Cost

At 1 May 2005	1,140,339
Additions	6,048
Disposals	<u>(50,940)</u>
At 31 January 2006	<u>1,095,447</u>

Depreciation

At 1 May 2005	105,928
Charge for the period	56,082
On disposals	<u>(19,821)</u>

At 31 January 2006	<u>142,189</u>
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Net book value

At 31 January 2006	<u>953,258</u>
At 30 April 2005	<u>1,034,411</u>

KINGFISHER CARAVAN PARK LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS

Period from 1 May 2005 to 31 January 2006

4 Investments	£
Cost	
At 1 May 2005	641,106
	<u>641,106</u>

The company holds 20% or more of the share capital of the following company:

Company	Country of incorporation	Shares held Ordinary of £1	%
Covent Garden Produce Ltd	England and Wales	<u>1048</u>	<u>69.87</u>

This subsidiary's financial data as at 31 January 2006 and for the period from 1 May 2005 to that date is summarised as follows:

	£
Aggregate capital and reserves	<u>1,476,435</u>
(Loss) for the period after taxation	<u>(966)</u>

5 Share capital	2006 £	2005 £
Authorised:		
Ordinary shares of £1 each	900,000	900,000
Ordinary non-voting shares of £1 each	100,000	100,000
	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid:		
Ordinary shares of £1 each	800	800
Ordinary non-voting shares of £1 each	250	250
	<u>1,050</u>	<u>1,050</u>

6 Related party transactions

Transactions with directors

The company has agreed to pay interest on the directors' loans accounts at a rate of 6% p.a. for the period. The amount accrued at 31 January 2006 amounts to £12,647.