

Delta Caravans International Limited
Strategic Report, Report of the Directors and
Financial Statements for the Year Ended 28th February 2022

Smailes Goldie
Chartered Accountants
Statutory Auditor
Regent's Court
Princess Street
Hull
East Yorkshire HU2 8BA

Contents of the Financial Statements

for the year ended 28th February 2022

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Delta Caravans International Limited

Company Information

for the year ended 28th February 2022

DIRECTORS:

Dr M Isaac
J Isaac

SECRETARY:

J Isaac

REGISTERED OFFICE:

240 Leads Road
Hull
East Yorkshire
HU7 0DF

REGISTERED NUMBER:

04016676 (England and Wales)

AUDITORS:

Smailes Goldie
Chartered Accountants
Statutory Auditor
Regent's Court
Princess Street
Hull
East Yorkshire HU2 8BA

Strategic Report

for the year ended 28th February 2022

The directors present their strategic report for the year ended 28th February 2022.

REVIEW OF BUSINESS

In the previous year results were adversely affected by Covid which resulted in production being halted/substantially curtailed for six months.

The company has fully recovered and performed well and is positioned to continue trade strongly.

PRINCIPAL RISKS AND UNCERTAINTIES

Risks are seen as the general economic climate and the consequent effect on the level of disposable income and global raw material costs, neither of which are to a material extent within the company's control.

KEY PERFORMANCE INDICATORS

The key performance indicators are turnover and profitability, which are evident from the financial statements.

ON BEHALF OF THE BOARD:

Dr M Isaac - Director

30th November 2022

Report of the Directors

for the year ended 28th February 2022

The directors present their report with the financial statements of the company for the year ended 28th February 2022.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of the manufacture and sale of caravans.

DIVIDENDS

Interim dividends of £2,500,000 were paid in the year. The directors recommend that no final dividend be paid.

FUTURE DEVELOPMENTS

The company will continue to pursue any developments in its established business.

DIRECTORS

The directors shown below have held office during the whole of the period from 1st March 2021 to the date of this report.

Dr M Isaac

J Isaac

QUALIFYING THIRD PARTY INDEMNITY PROVISION

The company has made qualifying third party indemnity provisions for the benefit of its directors as part of a group wide policy which were made in the year and remain in force at the reporting date.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Strategic Report, the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Report of the Directors

for the year ended 28th February 2022

AUDITORS

The auditors, Smailes Goldie, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:

Dr M Isaac - Director

30th November 2022

Report of the Independent Auditors to the Members of Delta Caravans International Limited

Opinion

We have audited the financial statements of Delta Caravans International Limited (the 'company') for the year ended 28th February 2022 which comprise the Statement of Comprehensive Income, Balance Sheet, Statement of Changes in Equity and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 28th February 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information in the Strategic Report and the Report of the Directors, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Report of the Directors have been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of Delta Caravans International Limited

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Report of the Directors.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities set out on page three, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Delta Caravans International Limited

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, tax legislation, data protection, anti-bribery, employment, environmental and health and safety legislation. An understanding of these laws and regulations and the extent of compliance was obtained through discussion with management and inspecting legal and regulatory correspondence.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators and the company's legal advisor

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Report of the Independent Auditors to the Members of Delta Caravans International Limited

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors 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 and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Ian Lamb FCA CF (Senior Statutory Auditor)
for and on behalf of Smailes Goldie
Chartered Accountants
Statutory Auditor
Regent's Court
Princess Street
Hull
East Yorkshire HU2 8BA

30th November 2022

Statement of Comprehensive Income

for the year ended 28th February 2022

	Notes	2022 £	2021 £
TURNOVER	3	24,760,411	17,402,011
Cost of sales		<u>19,748,478</u>	<u>15,597,050</u>
GROSS PROFIT		5,011,933	1,804,961
Administrative expenses		<u>2,287,438</u>	<u>2,047,270</u>
		2,724,495	(242,309)
Other operating income	4	-	1,416,294
OPERATING PROFIT	6	<u>2,724,495</u>	<u>1,173,985</u>
Exceptional items	7	<u>919,774</u>	-
		3,644,269	1,173,985
Interest payable and similar expenses	8	<u>567</u>	<u>2,564</u>
PROFIT BEFORE TAXATION		3,643,702	1,171,421
Tax on profit	9	<u>693,400</u>	<u>224,154</u>
PROFIT FOR THE FINANCIAL YEAR		2,950,302	947,267
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u>2,950,302</u>	<u>947,267</u>

Delta Caravans International Limited (Registered number: 04016676)**Balance Sheet***28th February 2022*

	Notes	2022 £	2021 £
CURRENT ASSETS			
Stocks	11	3,638,920	2,617,948
Debtors	12	6,979,224	5,081,346
Cash at bank and in hand		5,025,380	5,499,479
		<u>15,643,524</u>	<u>13,198,773</u>
CREDITORS			
Amounts falling due within one year	13	9,908,666	7,914,217
NET CURRENT ASSETS		<u>5,734,858</u>	<u>5,284,556</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		5,734,858	5,284,556
PROVISIONS FOR LIABILITIES	17	110,000	110,000
NET ASSETS		<u>5,624,858</u>	<u>5,174,556</u>
CAPITAL AND RESERVES			
Called up share capital	18	1,000	1,000
Retained earnings	19	5,623,858	5,173,556
SHAREHOLDERS' FUNDS		<u>5,624,858</u>	<u>5,174,556</u>

The financial statements were approved by the Board of Directors and authorised for issue on 30th November 2022 and were signed on its behalf by:

Dr M Isaac - Director

Statement of Changes in Equity

for the year ended 28th February 2022

	Called up share capital £	Retained earnings £	Total equity £
Balance at 1st March 2020	1,000	4,926,289	4,927,289
Changes in equity			
Dividends	-	(700,000)	(700,000)
Total comprehensive income	-	947,267	947,267
Balance at 28th February 2021	<u>1,000</u>	<u>5,173,556</u>	<u>5,174,556</u>
Changes in equity			
Dividends	-	(2,500,000)	(2,500,000)
Total comprehensive income	-	2,950,302	2,950,302
Balance at 28th February 2022	<u>1,000</u>	<u>5,623,858</u>	<u>5,624,858</u>

Notes to the Financial Statements

for the year ended 28th February 2022

1. STATUTORY INFORMATION

Delta Caravans International Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

General information and basis of preparing the financial statements

Delta Caravans International Limited is a limited company incorporated in the United Kingdom. The address of the registered office is given in the company information on page 1 of these financial statements.

The financial statements have been prepared in accordance with applicable accounting standards including Financial Reporting Standard FRS 102: The Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Financial Reporting Standard 102 - reduced disclosure exemptions

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 33.7.

Turnover

Turnover is measured at the fair value of the consideration received or receivable net of VAT and trade discounts. The policies adopted for recognition of turnover are as follows:

Sale of goods

Turnover from the manufacture and sale of caravans is recognised when significant risks and rewards of ownership of the goods have transferred to the buyer, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably. This is usually on dispatch of the goods.

Stocks

Stock and work in progress is stated at the lower of cost and net realisable value. Cost represents that expenditure which has been incurred in the normal course of business in bringing the product or service to its present location and condition. In the case of raw materials cost means purchase price including transport and handling costs, less trade discounts, calculated on a first in first out basis. In the case of work in progress and finished goods, cost consists of direct materials, direct labour and attributable production and other overheads based on normal levels of activity. Net realisable value means estimated selling price less all further costs to completion and all costs to be incurred in marketing, selling and distribution.

Notes to the Financial Statements - continued

for the year ended 28th February 2022

2. ACCOUNTING POLICIES - continued

Taxation

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Employee benefits

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The company operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit and loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Provisions

Provisions are recognised when the company has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably measured.

3. TURNOVER

The turnover and profit on ordinary activities before taxation were wholly attributable to the company's principal activity. The directors do not wish to provide a geographical analysis of turnover.

4. OTHER OPERATING INCOME

	2022	2021
	£	£
Sundry receipts	-	4,344
Government grants	-	1,411,950
	<u>-</u>	<u>1,416,294</u>

5. EMPLOYEES AND DIRECTORS

	2022	2021
	£	£
Wages and salaries	4,161,360	3,711,233
Social security costs	389,304	374,298
Other pension costs	86,234	95,710
	<u>4,636,898</u>	<u>4,181,241</u>

Notes to the Financial Statements - continued

for the year ended 28th February 2022

5. EMPLOYEES AND DIRECTORS - continued

The average number of employees during the year was as follows:

	2022	2021
Management and administration	12	11
Production	147	150
	<u>159</u>	<u>161</u>

	2022	2021
	£	£
Directors' remuneration	<u>25,916</u>	<u>25,755</u>

The number of directors to whom retirement benefits were accruing was as follows:

Defined benefit schemes	<u>2</u>	<u>2</u>
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6. OPERATING PROFIT

The operating profit is stated after charging:

	2022	2021
	£	£
Auditors' remuneration	<u>8,800</u>	<u>8,500</u>

7. EXCEPTIONAL ITEMS

	2022	2021
	£	£
Release of agency provision	<u>919,774</u>	<u>-</u>

8. INTEREST PAYABLE AND SIMILAR EXPENSES

	2022	2021
	£	£
Bank interest	567	2,288
Invoice discounting interest	-	276
	<u>567</u>	<u>2,564</u>

9. TAXATION

Analysis of the tax charge

The tax charge on the profit for the year was as follows:

	2022	2021
	£	£
Current tax:		
UK corporation tax	693,400	224,154
Tax on profit	<u>693,400</u>	<u>224,154</u>

Notes to the Financial Statements - continued

for the year ended 28th February 2022

9. TAXATION - continued

Reconciliation of total tax charge included in profit and loss

The tax assessed for the year is higher than the standard rate of corporation tax in the UK. The difference is explained below:

	2022 £	2021 £
Profit before tax	<u>3,643,702</u>	<u>1,171,421</u>
Profit multiplied by the standard rate of corporation tax in the UK of 19% (2021 - 19%)	692,303	222,570
Effects of:		
Expenses not deductible for tax purposes	1,097	1,584
Total tax charge	<u>693,400</u>	<u>224,154</u>

10. DIVIDENDS

	2022 £	2021 £
Ordinary shares of £1 each		
Interim	<u>2,500,000</u>	<u>700,000</u>

11. STOCKS

	2022 £	2021 £
Raw materials and consumables	796,812	587,733
Work-in-progress	245,263	186,414
Finished goods	<u>2,596,845</u>	<u>1,843,801</u>
	<u>3,638,920</u>	<u>2,617,948</u>

Stock recognised in cost of sales during the year as an expense was £15,281,460 (2021: £11,256,116).

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	4,880,424	4,512,159
Amounts owed by group undertakings	1,204,929	-
Other debtors	653,627	530,780
Invoice discounting	79,650	16,523
Prepayments and accrued income	<u>160,594</u>	<u>21,884</u>
	<u>6,979,224</u>	<u>5,081,346</u>

Included within trade debtors are balances totalling £2,146,521 (2021: £2,652,208) that are subject to invoice discounting arrangements. The trade debtor balances have been transferred to the counterparty, though the transaction does not qualify for derecognition on the basis that the late payment risk is retained by the company.

Notes to the Financial Statements - continued

for the year ended 28th February 2022

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 14)	31,379	1,480
Trade creditors	5,452,408	5,297,018
Amounts owed to group undertakings	3,275,396	2,100,092
Tax	561,374	115,900
Social security and other taxes	111,265	107,718
Other creditors	-	1,183
Accruals and deferred income	476,844	290,826
	<u>9,908,666</u>	<u>7,914,217</u>

14. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year or on demand:		
Bank overdrafts	<u>31,379</u>	<u>1,480</u>

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	39,558	39,010
Between one and five years	63,774	5,496
	<u>103,332</u>	<u>44,506</u>

16. SECURED DEBTS

The following secured debts are included within creditors:

	2022	2021
	£	£
Bank overdrafts	<u>31,379</u>	<u>1,480</u>

The invoice discounting facility and bank overdraft are secured by a fixed and floating charge over the assets of the group. There is also an assignment of debts in respect of the invoice discounting facility.

17. PROVISIONS FOR LIABILITIES

	2022	2021
	£	£
Other provisions	<u>110,000</u>	<u>110,000</u>

Notes to the Financial Statements - continued

for the year ended 28th February 2022

18. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value:	2022 £	2021 £
Number:	Class:			
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>

19. RESERVES

	Retained earnings £
At 1st March 2021	5,173,556
Profit for the year	2,950,302
Dividends	<u>(2,500,000)</u>
At 28th February 2022	<u>5,623,858</u>

Retained Earnings

The retained earnings account represents cumulative profits and losses net of dividends and other adjustments.

20. PENSION COMMITMENTS

During the year the company made contributions to money purchase pension schemes on behalf of its employees. The charge for the year was £86,234 (2021: £95,710). Outstanding contributions at 28 February 2022 amounted to £1,589 (2021: £1,555).

21. ULTIMATE PARENT COMPANY

The ultimate parent company is Delta Caravans Holdings Limited.

The company's immediate parent company is Delta Caravans Limited.

22. CONTINGENT LIABILITIES

The company is party to a cross corporate guarantee and a debenture over the whole of the company's assets in respect of the debts of Delta Caravans Limited and Delta Caravans Holdings Limited to its bankers. The maximum liability under this arrangement is £Nil (2021 £Nil).

23. RELATED PARTY DISCLOSURES

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

24. CONTROL RELATIONSHIPS

The company was controlled throughout the period by M Isaac by virtue of his 100% holding of the issued share capital of Delta Caravans Holdings Limited, this company's ultimate parent company.

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.