

Unaudited Financial Statements for the Year Ended 30th September 2022

for

Camping & Leisure World Limited

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for the Year Ended 30th September 2022

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Camping & Leisure World Limited

Company Information
for the Year Ended 30th September 2022

DIRECTORS:

D J Fearn
M A Cloake
N P Hyde

SECRETARY:

Mrs S M Fearn

REGISTERED OFFICE:

Unit 4, Blackwater Trading Estate,
26 Blackwater Way
Aldershot
Hampshire
GU12 4DJ

REGISTERED NUMBER:

04231477 (England and Wales)

ACCOUNTANTS:

Till + Cloake
70 South Street
Lancing
West Sussex
BN15 8AJ

Balance Sheet
30th September 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Intangible assets	4		9,364		11,586
Tangible assets	5		<u>423,672</u>		<u>389,784</u>
			433,036		401,370
CURRENT ASSETS					
Stocks		2,146,564		2,592,583	
Debtors	6	171,856		193,391	
Cash at bank and in hand		<u>41,757</u>		<u>13,273</u>	
		2,360,177		2,799,247	
CREDITORS					
Amounts falling due within one year	7	<u>2,506,824</u>		<u>2,040,481</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(146,647)</u>		<u>758,766</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			286,389		1,160,136
CREDITORS					
Amounts falling due after more than one year	8		(577,187)		(799,818)
PROVISIONS FOR LIABILITIES			-		(67,033)
NET (LIABILITIES)/ASSETS			<u>(290,798)</u>		<u>293,285</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings	10		<u>(290,898)</u>		<u>293,185</u>
SHAREHOLDERS' FUNDS			<u>(290,798)</u>		<u>293,285</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Balance Sheet - continued
30th September 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 30th June 2023 and were signed on its behalf by:

M A Cloake - Director

Notes to the Financial Statements
for the Year Ended 30th September 2022

1. **STATUTORY INFORMATION**

Camping & Leisure World 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**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of nil years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Notes to the Financial Statements - continued
for the Year Ended 30th September 2022

2. **ACCOUNTING POLICIES - continued**

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 70 (2021 - 69) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £	Other intangible assets £	Totals £
COST			
At 1st October 2021			
and 30th September 2022	<u>137,441</u>	<u>11,586</u>	<u>149,027</u>
AMORTISATION			
At 1st October 2021	137,441	-	137,441
Charge for year	-	<u>2,222</u>	<u>2,222</u>
At 30th September 2022	<u>137,441</u>	<u>2,222</u>	<u>139,663</u>
NET BOOK VALUE			
At 30th September 2022	<u>-</u>	<u>9,364</u>	<u>9,364</u>
At 30th September 2021	<u>-</u>	<u>11,586</u>	<u>11,586</u>

Notes to the Financial Statements - continued
for the Year Ended 30th September 2022

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1st October 2021	647,391
Additions	<u>118,100</u>
At 30th September 2022	<u>765,491</u>
DEPRECIATION	
At 1st October 2021	257,607
Charge for year	<u>84,212</u>
At 30th September 2022	<u>341,819</u>
NET BOOK VALUE	
At 30th September 2022	<u>423,672</u>
At 30th September 2021	<u>389,784</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	17,995	720
Other debtors	<u>153,861</u>	<u>192,671</u>
	<u>171,856</u>	<u>193,391</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Bank loans and overdrafts (see note 9)	354,258	423,153
Trade creditors	1,046,172	873,084
Taxation and social security	251,119	182,470
Other creditors	<u>855,275</u>	<u>561,774</u>
	<u>2,506,824</u>	<u>2,040,481</u>

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022 £	2021 £
Bank loans (see note 9)	<u>577,187</u>	<u>799,818</u>

Notes to the Financial Statements - continued
for the Year Ended 30th September 2022

9. LOANS

An analysis of the maturity of loans is given below:

	2022 £	2021 £
Amounts falling due within one year or on demand:		
Bank overdrafts	-	64,636
Bank loans	<u>354,258</u>	<u>358,517</u>
	<u>354,258</u>	<u>423,153</u>
Amounts falling due between two and five years:		
CBIL loans - 2-5 years	<u>577,187</u>	<u>799,818</u>

10. RESERVES

	Retained earnings £
At 1st October 2021	293,185
Deficit for the year	(584,083)
At 30th September 2022	<u>(290,898)</u>

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.