

**B B & B LEISURE PARKS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2020**

Mark Holt & Co Limited  
Chartered Accountants  
7 Sandy Court  
Ashleigh Way  
Langage Business Park  
Plymouth  
Devon  
PL7 5JX

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FOR THE YEAR ENDED 31 JANUARY 2020**

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**B B & B LEISURE PARKS LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JANUARY 2020**

**DIRECTORS:**

Mr C P F Bendall  
Mr M A Bendall  
Mr P G N Bendall

**REGISTERED OFFICE:**

Ruby Farm  
Blackawton  
TOTNES  
Devon  
TQ9 7BN

**REGISTERED NUMBER:**

04515350 (England and Wales)

**ACCOUNTANTS:**

Mark Holt & Co Limited  
Chartered Accountants  
7 Sandy Court  
Ashleigh Way  
Langage Business Park  
Plymouth  
Devon  
PL7 5JX

**B B & B LEISURE PARKS LIMITED (REGISTERED NUMBER: 04515350)**

**ABRIDGED BALANCE SHEET  
31 JANUARY 2020**

	Notes	2020 £	£	2019 £	£
<b>FIXED ASSETS</b>					
Intangible assets	5		10,000		20,000
Tangible assets	6		<u>4,006,713</u>		<u>4,249,821</u>
			<b>4,016,713</b>		<b>4,269,821</b>
<b>CURRENT ASSETS</b>					
Stocks		64,385		59,425	
Debtors		661,046		306,535	
Cash in hand		<u>3,357</u>		<u>30,525</u>	
		<b>728,788</b>		<b>396,485</b>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>2,034,458</u>		<u>1,562,309</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(1,305,670)</u>		<u>(1,165,824)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>2,711,043</b>		<b>3,103,997</b>
<b>CREDITORS</b>					
Amounts falling due after more than one year			(309,116)		(430,229)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(129,000)</u>		<u>(128,000)</u>
<b>NET ASSETS</b>			<u><b>2,272,927</b></u>		<u><b>2,545,768</b></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>2,272,827</u>		<u>2,545,668</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>2,272,927</b></u>		<u><b>2,545,768</b></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

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

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 January 2020 in accordance with Section 444(2A) of the Companies Act 2006.

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 27 January 2021 and were signed on its behalf by:

Mr C P F Bendall - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2020**

**1. STATUTORY INFORMATION**

B B & B Leisure Parks 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. STATEMENT OF COMPLIANCE**

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.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

**Turnover**

The turnover shown in the profit and loss account represents takings received during the year exclusive of value added tax. Takings are recognised on the date of admission.

**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 three years.

**Tangible fixed assets**

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

Freehold property	- 2% on cost
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Activity equipment	- 15% on reducing balance

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

**Impairment of assets**

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

**Debtors**

Short term debtors are measured at transaction price, less any impairment.

**Creditors**

Short term creditors are measured at the transaction price.

**Stocks**

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

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2020**

**3. ACCOUNTING POLICIES - continued**

**Taxation**

Current tax is recognised for the amount of income tax payable in respect of the taxable profit for the current or past reporting periods using the tax rates and laws that have been enacted or substantively enacted by the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date, except as otherwise indicated.

Deferred tax assets are only recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. If and when all conditions for retaining tax allowances for the cost of a fixed asset have been met, the deferred tax is reversed.

Deferred tax is calculated using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

The tax expense (income) is presented either in profit or loss, other comprehensive income or equity depending on the transaction that resulted in the tax expense (income).

**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.

**Provisions for liabilities**

Provisions are recognised when the Company has a present (legal or constructive) obligation as a result of a past event; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value using a pre-tax discount rate. The unwinding of the discount is recognised as a finance cost in profit or loss in the period it arises.

**4. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 153 (2019 - 153) .

**5. INTANGIBLE FIXED ASSETS**

	<b>Totals</b>
	<b>£</b>
<b>COST</b>	
At 1 February 2019	
and 31 January 2020	<u><b>30,000</b></u>
<b>AMORTISATION</b>	
At 1 February 2019	<b>10,000</b>
Amortisation for year	<u><b>10,000</b></u>
At 31 January 2020	<u><b>20,000</b></u>
<b>NET BOOK VALUE</b>	
At 31 January 2020	<u><b>10,000</b></u>
At 31 January 2019	<u><b>20,000</b></u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2020

6. TANGIBLE FIXED ASSETS

	Totals £
<b>COST</b>	
At 1 February 2019	8,762,001
Additions	<u>55,518</u>
At 31 January 2020	<u>8,817,519</u>
<b>DEPRECIATION</b>	
At 1 February 2019	4,512,180
Charge for year	<u>298,626</u>
At 31 January 2020	<u>4,810,806</u>
<b>NET BOOK VALUE</b>	
At 31 January 2020	<u>4,006,713</u>
At 31 January 2019	<u>4,249,821</u>

7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

At the year end a director had an overdrawn loan balance of £304,675 (2019: £209,557). During the year advances of £145,118 (2019: £99,723) were made and amounts repaid were £50,000 (2019: £125,009).

At the end of the prior year a director had an overdrawn loan balance of £1,541. This amount was fully repaid to the company during the year.

Overdrawn amounts which exceeded £10,000 had interest charged on them at the rate of 3%.

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.