

**REGISTERED NUMBER: 04966301 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2017**

**FOR**

**BARKER'S LEISURE LIMITED**

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**FOR THE YEAR ENDED 31ST OCTOBER 2017**

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**BARKER'S LEISURE LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST OCTOBER 2017**

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<b>DIRECTORS:</b>	Mr W Barker Mrs S Barker Mr W Barker Jr. Miss C Barker
<b>SECRETARY:</b>	Mrs S Barker
<b>REGISTERED OFFICE:</b>	The Holiday Village Clarach Bay Aberystwyth Ceredigion SY23 3DT
<b>REGISTERED NUMBER:</b>	04966301 (England and Wales)
<b>ACCOUNTANTS:</b>	R Pau & Co Limited Chartered Certified Accountants 12-16 Station Street East Coventry West Midlands CV6 5FJ
<b>BANKERS:</b>	HSBC Bank Plc 46 Fore Street Trowbridge Wiltshire BA14 8EL

**ABRIDGED STATEMENT OF FINANCIAL POSITION**  
**31ST OCTOBER 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		19,500		21,000
Tangible assets	5		6,330,076		6,334,681
Investments	6		500		500
			<u>6,350,076</u>		<u>6,356,181</u>
<b>CURRENT ASSETS</b>					
Stocks		45,992		79,727	
Debtors	7	156,559		114,347	
Cash at bank and in hand		<u>312,012</u>		<u>285,938</u>	
		514,563		480,012	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>1,064,181</u>		<u>961,716</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(549,618)</u>		<u>(481,704)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			5,800,458		5,874,477
<b>CREDITORS</b>					
Amounts falling due after more than one year			<u>1,814,773</u>		<u>1,980,170</u>
<b>NET ASSETS</b>			<u>3,985,685</u>		<u>3,894,307</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			304		304
Non distributable reserve			3,617,234		3,617,234
Retained earnings			<u>368,147</u>		<u>276,769</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>3,985,685</u>		<u>3,894,307</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st October 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st October 2017 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 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.

**ABRIDGED STATEMENT OF FINANCIAL POSITION - continued**  
**31ST OCTOBER 2017**

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The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Statement of Financial Position for the year ended 31st October 2017 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 on 27th June 2018 and were signed on its behalf by:

Mr W Barker - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST OCTOBER 2017**

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**1. STATUTORY INFORMATION**

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

**Turnover**

Turnover represents the net invoiced value of caravan sales, site fees and other associated income, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition/consolidation of the following:

	<b>£</b>
Pilbach Holiday Park Limited	10,000
Wide Horizons Holiday Park Limited	10,000
Aberdwyllan Holiday Park Limited	10,000
	<b><u>£30,000</u></b>

Goodwill, being the amount paid in connection with the acquisition of the above is being written off evenly over its useful economic life of 20 years.

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery - 25% on reducing balance  
Fixtures and fittings - 20% on cost  
Motor vehicles - 20% on reducing balance  
Freehold improvements - 20% on cost

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**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 31ST OCTOBER 2017**

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**2. ACCOUNTING POLICIES - continued**

**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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

**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 12 (2016 - 12) .

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST OCTOBER 2017**

4. **INTANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1st November 2016 and 31st October 2017	<u>30,000</u>
<b>AMORTISATION</b>	
At 1st November 2016	9,000
Amortisation for year	<u>1,500</u>
At 31st October 2017	<u>10,500</u>
<b>NET BOOK VALUE</b>	
At 31st October 2017	<u>19,500</u>
At 31st October 2016	<u>21,000</u>

5. **TANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1st November 2016	6,678,203
Additions	30,179
Disposals	<u>(13,628)</u>
At 31st October 2017	<u>6,694,754</u>
<b>DEPRECIATION</b>	
At 1st November 2016	343,522
Charge for year	29,035
Eliminated on disposal	<u>(7,879)</u>
At 31st October 2017	<u>364,678</u>
<b>NET BOOK VALUE</b>	
At 31st October 2017	<u>6,330,076</u>
At 31st October 2016	<u>6,334,681</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST OCTOBER 2017**

**5. TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Totals £
<b>COST</b>	
At 1st November 2016	13,628
Disposals	<u>(13,628)</u>
At 31st October 2017	<u>-</u>
<b>DEPRECIATION</b>	
At 1st November 2016	7,879
Eliminated on disposal	<u>(7,879)</u>
At 31st October 2017	<u>-</u>
<b>NET BOOK VALUE</b>	
At 31st October 2017	<u>-</u>
At 31st October 2016	<u><u>5,749</u></u>

**6. FIXED ASSET INVESTMENTS**

Information on investments other than loans is as follows:

	Totals £
<b>COST</b>	
At 1st November 2016 and 31st October 2017	<u>500</u>
<b>NET BOOK VALUE</b>	
At 31st October 2017	<u>500</u>
At 31st October 2016	<u><u>500</u></u>

All investments in subsidiary companies are accounted for at cost.

**7. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2017 £	2016 £
Amounts owed by group undertakings	<u>2,909</u>	<u>7,737</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.