

**Unaudited Financial Statements**  
**for the Year Ended 31 March 2022**  
**for**  
**Swale View Caravan Sales Limited**

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for the Year Ended 31 March 2022**

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**Swale View Caravan Sales Limited**

**Company Information  
for the Year Ended 31 March 2022**

**DIRECTORS:**

A P Carter  
E L Carter

**SECRETARY:**

E L Carter

**REGISTERED OFFICE:**

Buena Vista  
Swale View Caravan Park  
RICHMOND  
North Yorkshire  
DL10 4SF

**REGISTERED NUMBER:**

05110546 (England and Wales)

**ACCOUNTANTS:**

Clive Owen LLP  
Chartered Accountants  
140 Coniscliffe Road  
DARLINGTON  
Co Durham  
DL3 7RT

**Swale View Caravan Sales Limited (Registered number: 05110546)**

**Balance Sheet  
31 March 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>806,979</u>		<u>725,429</u>
			806,979		725,429
<b>CURRENT ASSETS</b>					
Stocks	6	256,578		191,747	
Debtors	7	144,907		289,184	
Prepayments and accrued income		3,583		75,263	
Cash at bank		<u>237,953</u>		<u>279,308</u>	
		643,021		835,502	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>261,379</u>		<u>446,285</u>	
<b>NET CURRENT ASSETS</b>			<u>381,642</u>		<u>389,217</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,188,621		1,114,646
<b>CREDITORS</b>					
Amounts falling due after more than one year	9		(348,845)		(371,786)
<b>ACCRUALS AND DEFERRED INCOME</b>			<u>(4,059)</u>		<u>(145,080)</u>
<b>NET ASSETS</b>			<u>835,717</u>		<u>597,780</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>835,617</u>		<u>597,680</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>835,717</u>		<u>597,780</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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 notes form part of these financial statements

**Balance Sheet - continued**  
**31 March 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 Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 19 October 2022 and were signed on its behalf by:

A P Carter - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. STATUTORY INFORMATION**

Swale View Caravan Sales 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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil 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.

Freehold property	- not provided
Computer equipment	- 25% 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 Profit and Loss Account, 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.

**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.

**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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2021 - 2) .

4. INTANGIBLE FIXED ASSETS

Goodwill  
£

**COST**

At 1 April 2021  
and 31 March 2022

50,000

**AMORTISATION**

At 1 April 2021  
and 31 March 2022

50,000

**NET BOOK VALUE**

At 31 March 2022

-

At 31 March 2021

-

5. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 April 2021	725,429	-	-
Additions	-	7,875	35,650
At 31 March 2022	<u>725,429</u>	<u>7,875</u>	<u>35,650</u>
<b>DEPRECIATION</b>			
At 1 April 2021	-	-	-
Charge for year	-	656	1,485
At 31 March 2022	<u>-</u>	<u>656</u>	<u>1,485</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>725,429</u>	<u>7,219</u>	<u>34,165</u>
At 31 March 2021	<u>725,429</u>	<u>-</u>	<u>-</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

5. **TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2021	-	1,133	726,562
Additions	45,500	-	89,025
At 31 March 2022	45,500	1,133	815,587
<b>DEPRECIATION</b>			
At 1 April 2021	-	1,133	1,133
Charge for year	5,334	-	7,475
At 31 March 2022	5,334	1,133	8,608
<b>NET BOOK VALUE</b>			
At 31 March 2022	40,166	-	806,979
At 31 March 2021	-	-	725,429

6. **STOCKS**

	2022 £	2021 £
Stocks	256,578	191,747

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

	2022 £	2021 £
Trade debtors	33,500	273,926
Amounts due from related companies	-	15,258
Directors' current accounts	111,407	-
	144,907	289,184

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

	2022 £	2021 £
Bank loans and overdrafts	52,091	36,617
Hire purchase contracts	7,425	-
Trade creditors	151,211	357,668
Corporation tax	44,325	52,422
Taxation and social security	(4,769)	(422)
Amounts due to related undertaking	11,096	-
	261,379	446,285



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

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

	2022	2021
	£	£
Bank loans - 1-2 years	324,931	371,786
Hire purchase contracts	23,914	-
	<u>348,845</u>	<u>371,786</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.