

COMPANY REGISTRATION NUMBER: 10970589

Cleddau Campers Ltd

Filleted Unaudited Financial Statements

30 September 2022

Cleddau Campers Ltd

Financial Statements

Year ended 30 September 2022

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Cleddau Campers Ltd
Statement of Financial Position
30 September 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	6	47,270	62,586
Current assets			
Debtors	7	28,000	2,732
Cash at bank and in hand		6,215	9,174
		-----	-----
		34,215	11,906
Creditors: amounts falling due within one year	8	(33,580)	(21,132)
		-----	-----
Net current assets/(liabilities)		635	(9,226)
		-----	-----
Total assets less current liabilities		47,905	53,360
Creditors: amounts falling due after more than one year	9	(3,451)	(4,687)
		-----	-----
Net assets		44,454	48,673
		-----	-----
Capital and reserves			
Called up share capital	10	103	103
Profit and loss account		44,351	48,570
		-----	-----
Shareholders funds		44,454	48,673
		-----	-----

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 30 September 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 19 May 2023 , and are signed on behalf of the board by:

Mr TN Robinson

Director

Company registration number: 10970589

Cleddau Campers Ltd

Notes to the Financial Statements

Year ended 30 September 2022

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 9 Barnlake Point, Burton, Milford Haven, Pembrokeshire, SA73 1PF.

2. Statement of compliance

These financial statements have been prepared in accordance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The directors have a reasonable expectation that the company has adequate resources to continue operational existence for the foreseeable future. For this reason, the directors continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles	-	25% reducing balance
Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 2 (2021: 2).

5. Tax on profit

Major components of tax expense

	2022	2021
	£	£
Current tax:		
UK current tax expense	6,217	—
Adjustments in respect of prior periods	—	12,174
	-----	-----
Total current tax	6,217	12,174
	-----	-----
Deferred tax:		
Origination and reversal of timing differences	—	(4,454)
	-----	-----
Tax on profit	6,217	7,720
	-----	-----

6. Tangible assets

	Motor Vehicles	Equipment	Total
	£	£	£
Cost			
At 1 October 2021	88,717	3,340	92,057
Additions	—	1,225	1,225
	-----	-----	-----
At 30 September 2022	88,717	4,565	93,282
	-----	-----	-----
Depreciation			
At 1 October 2021	27,973	1,498	29,471
Charge for the year	15,186	1,355	16,541
	-----	-----	-----
At 30 September 2022	43,159	2,853	46,012
	-----	-----	-----
Carrying amount			
At 30 September 2022	45,558	1,712	47,270
	-----	-----	-----
At 30 September 2021	60,744	1,842	62,586
	-----	-----	-----

7. Debtors

	2022	2021
	£	£
Trade debtors	28,000	2,662
Other debtors	—	70
	-----	-----
	28,000	2,732
	-----	-----

Other debtors include an amount of £nil (2021 - £nil) falling due after more than one year.

8. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts (secured)	1,236	1,206
Trade creditors	265	887
Corporation tax	12,441	12,173
Social security and other taxes	1,973	2,910
Other creditors	17,665	3,956
	-----	-----
	33,580	21,132
	-----	-----

9. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans and overdrafts (secured)	3,451	4,687
	-----	-----

10. Called up share capital**Issued, called up and fully paid**

	2022		2021	
	No.	£	No.	£
Ordinary shares of £ 1 each	100	100	100	100
A Ordinary Class shares of £ 1 each	1	1	1	1
B Ordinary Class shares of £ 1 each	1	1	1	1
C Ordinary Class shares of £ 1 each	1	1	1	1
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	103	103	103	103
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11. Related party transactions

The company was under the control of Mr TN Robinson throughout the current and previous year. Mr TN Robinson is the managing director and majority shareholder. During the year the company paid dividends of £19,264 (2021 - £31,000) to Mr TN Robinson , the managing director.

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.