

CAREFREE CAMPERS LIMITED

Abridged Accounts

Period of accounts

Start date: 01 January 2023

End date: 31 December 2023

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Accountants' Report
For the year ended 31 December 2023

Report to the directors on the preparation of the unaudited statutory accounts of Carefree Campers Limited for the year ended 31 December 2023. In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Carefree Campers Limited for the year ended 31 December 2023 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us. As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at

<http://rulebook.accaglobal.com/>. This report is made solely to the Board of Directors of Carefree Campers Limited, as a body, in accordance with the terms of our engagement letter dated 26 October 2020. Our work has been undertaken solely to prepare for your approval the accounts of Carefree Campers Limited and state those matters that we have agreed to state to the Board of Directors of Carefree Campers Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at

<http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Carefree Campers Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Carefree Campers Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Carefree Campers Limited. You consider that Carefree Campers Limited is exempt from the statutory audit requirement for the year

We have not been instructed to carry out an audit or a review of the accounts of Carefree Campers Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts for the period ended 31 December 2023.

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Baranov Associates Ltd

4 Academy Close

Kirkby Stephen

Cumbria

CA17 4JG

09 April 2024

CAREFREE CAMPERS LIMITED
Statement of Financial Position
As at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	3	123,065	144,285
		123,065	144,285
Current assets			
Stocks		48,472	114,730
Debtors		144,648	22,301
Cash at bank and in hand		72,977	48,664
		266,097	185,695
Creditors: amount falling due within one year		(208,849)	(140,662)
Net current assets		57,248	45,033
Total assets less current liabilities		180,313	189,318
Creditors: amount falling due after more than one year		(72,895)	(69,257)
Provisions for liabilities		(23,382)	(27,310)
Net assets		84,036	92,751
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		84,034	92,749
Shareholder's funds		84,036	92,751

For the year ended 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These 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 to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the board of directors on 09 April 2024 and were signed on its behalf by:

Sean Norris

Director

CAREFREE CAMPERS LIMITED
Notes to the Abridged Financial Statements
For the year ended 31 December 2023

General Information

Carefree Campers Limited is a private company, limited by shares, registered in England and Wales, registration number 08080310, registration address The Mulberry Bush, Dawes Lane, Sarratt, Rickmansworth, Herts, WD3 6BQ. The trading address of the company is The Mulberry Bush, Dawes Lane, Sarratt, Rickmansworth, WD3 6BQ.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

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

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Finance lease and hire purchase charges

The finance element of the rental payment is charged to the income statement on a straight line basis.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

Deferred taxation

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

Deferred tax is measured using 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.

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.

Current and deferred tax assets and liabilities are not discounted.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Motor Vehicles	15% Straight Line
Computer Equipment	3 Years Straight Line

Assets on finance lease and hire purchase

Assets held under finance lease or hire purchase contracts i.e. those contracts where substantially all the risks and rewards of ownership have passed to the company, are included in the appropriate category of tangible fixed assets and depreciated over the shorter of the lease term and their estimated expected useful lives.

Future obligations under such contracts are included in creditors net of the finance charge allocated to future periods.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Average number of employees

Average number of employees during the year was 4 (2022 : 2).

3. Tangible fixed assets

Cost or valuation	Plant and Machinery	Motor Vehicles	Computer Equipment	Total
	£	£	£	£
At 01 January 2023	573	175,763	4,763	181,099
Additions	4,329	3,000	1,991	9,320
Disposals	-	(28,675)	-	(28,675)
At 31 December 2023	4,902	150,088	6,754	161,744
Depreciation				
At 01 January 2023	24	34,398	2,392	36,814
Charge for year	636	8,938	1,797	11,371
On disposals	-	(9,506)	-	(9,506)
At 31 December 2023	660	33,830	4,189	38,679
Net book values				
Closing balance as at 31 December 2023	4,242	116,258	2,565	123,065
Opening balance as at 01 January 2023	549	141,365	2,371	144,285

The net book value of Motor Vehicles includes £ 47,543 (2022 £50,572) in respect of assets leased under finance leases or hire purchase contracts. During the year the company changed its depreciation policy for Motor Vehicles as a result of this change of policy the depreciation charge for the year has reduced by £17,426, the profit has increased by £17,426 as has the Shareholder's Funds.

4. Share Capital

Allotted, called up and fully paid	2023	2022
	£	£
2 Ordinary shares of £1.00 each	2	2
	<u>2</u>	<u>2</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.