

UBC & LEISURE LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE PERIOD ENDED 30 SEPTEMBER 2025

UBC & LEISURE LIMITED
REGISTERED NUMBER: 16166301

BALANCE SHEET
AS AT 30 SEPTEMBER 2025

	Note	2025 £
Fixed assets		
Tangible assets	4	398,502
		<u>398,502</u>
Current assets		
Stocks	5	3,576,169
Debtors: amounts falling due within one year	6	192,135
Cash at bank and in hand	7	1,258,729
		<u>5,027,033</u>
Creditors: amounts falling due within one year	8	(5,168,818)
		<u>(141,785)</u>
Net current (liabilities)/assets		<u>(141,785)</u>
Total assets less current liabilities		<u>256,717</u>
Provisions for liabilities		
Deferred tax		(42,562)
		<u>(42,562)</u>
Net assets		<u><u>214,155</u></u>
Capital and reserves		
Called up share capital		100
Profit and loss account		214,055
		<u><u>214,155</u></u>

The director considers that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

UBC & LEISURE LIMITED
REGISTERED NUMBER: 16166301

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2025

24 June 2026.

A Levington
Director

The notes on pages 3 to 6 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

1. General information

The company is a private company, limited by share capital, incorporated in England and Wales and its registered office is:

UBC

Sandy Lane

North Gosforth

Newcastle Upon Tyne

NE3 5HE

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Going concern

The directors, having made due and careful enquiry and preparing forecasts, are of the opinion that

the company has adequate working capital to execute its operations over the next 12 months. The directors, therefore, have made an informed judgement, at the time of approving the financial statements, that there is reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. As a result, the directors have continued to adopt the going concern basis of accounting in preparing the annual financial statements.

2.3 Revenue

Revenue relates to the sale of caravans and camping equipment, storage and service plans for caravans.

2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

2. Accounting policies (continued)

2.4 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold land	- 0% per annum
Freehold buildings and site development	- 4% per annum
Other fixed assets	- 10-25% per annum

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.5 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the actual cost of purchase. Work in progress and finished goods does not include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.6 Provisions for liabilities

Provisions are recognised when an event has taken place that gives rise to a legal or constructive obligation, a transfer of economic benefits is probable and a reliable estimate can be made.

Provisions are measured as the best estimate of the amount required to settle the obligation, taking into account the related risks and uncertainties.

Increases in provisions are generally charged as an expense to profit or loss.

3. Employees

The average monthly number of employees, including directors, during the period was 25.

UBC & LEISURE LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

4. Tangible fixed assets

	Other fixed assets £
Cost or valuation	
Additions	481,059
Disposals	(6,814)
At 30 September 2025	474,245
Depreciation	
Charge for the period on owned assets	75,743
At 30 September 2025	75,743
Net book value	
At 30 September 2025	<u><u>398,502</u></u>

5. Stocks

	2025 £
Finished goods and goods for resale	3,576,169
	<u><u>3,576,169</u></u>

6. Debtors

	2025 £
Trade debtors	142,220
Other debtors	100
Prepayments and accrued income	49,815
	<u><u>192,135</u></u>

UBC & LEISURE LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

7. Cash and cash equivalents

	2025 £
Cash at bank and in hand	1,258,729
	<u>1,258,729</u>

8. Creditors: Amounts falling due within one year

	2025 £
Trade creditors	2,614,486
Amounts owed to group undertakings	1,739,018
Corporation tax	54,452
Other taxation and social security	286,073
Obligations under finance lease and hire purchase contracts	156,999
Other creditors	203,873
Accruals and deferred income	113,917
	<u>5,168,818</u>

9. Related party transactions

At 30 September 2025 £1,739,018 was due to companies in which the director has an interest. This balance is included within creditors at the balance sheet date.

10. Controlling party

The company is a wholly owned subsidiary of Xander Developments Limited (address: United British Caravans, Sandy Lane, North Gosforth, Newcastle, Tyne & Wear, England, NE3 5HE) a company incorporated in England and Wales. A Levington (director) is the ultimate controlling party.

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.