

REGISTERED NUMBER. 00989340 (England and Wales)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

FOR

ISABELLA INTERNATIONAL CAMPING LIMITED

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07/02/2014

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COMPANIES HOUSE

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**ISABELLA INTERNATIONAL CAMPING LIMITED (REGISTERED NUMBER. 00989340)**

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FOR THE YEAR ENDED 31 DECEMBER 2013**

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**ISABELLA INTERNATIONAL CAMPING LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2013**

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**DIRECTORS:**

S P Biggs  
I Odgaard  
M T Kjeldsen

**REGISTERED OFFICE:**

30 Upper High Street  
Thame  
Oxfordshire  
OX9 3EZ

**REGISTERED NUMBER:**

00989340 (England and Wales)

**AUDITORS:**

Richardsons  
Chartered Accountants  
Statutory Auditors  
30 Upper High Street  
Thame  
Oxfordshire  
OX9 3EZ

**REPORT OF THE INDEPENDENT AUDITORS TO  
ISABELLA INTERNATIONAL CAMPING LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of Isabella International Camping Limited for the year ended 31 December 2013 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.

Simon Husband (Senior Statutory Auditor)  
for and on behalf of Richardsons  
Chartered Accountants  
Statutory Auditors  
30 Upper High Street  
Thame  
Oxfordshire  
OX9 3EZ

Date 29 January 2014

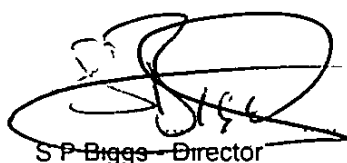
**ISABELLA INTERNATIONAL CAMPING LIMITED (REGISTERED NUMBER: 00989340)**

**ABBREVIATED BALANCE SHEET  
31 DECEMBER 2013**

	Notes	2013 £	2012 £
<b>FIXED ASSETS</b>			
Tangible assets	2	977,072	939,129
<b>CURRENT ASSETS</b>			
Stocks		764,429	625,670
Debtors		371,719	312,500
Cash at bank		102,027	212,932
		<u>1,238,175</u>	<u>1,151,102</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>555,609</u>	<u>432,771</u>
<b>NET CURRENT ASSETS</b>		<u>682,566</u>	<u>718,331</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,659,638</u>	<u>1,657,460</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>2,112</u>	<u>-</u>
<b>NET ASSETS</b>		<u><u>1,657,526</u></u>	<u><u>1,657,460</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	350,000	350,000
Profit and loss account		<u>1,307,526</u>	<u>1,307,460</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>1,657,526</u></u>	<u><u>1,657,460</u></u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the Board of Directors on 29<sup>th</sup> January 2014 and were signed on its behalf by

  
S P Biggs - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

**1 ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Land and buildings	- 2.5% straight line basis
Fixtures and fittings	- 20% straight line basis
Motor vehicles	- 25% reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

**Deferred tax**

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

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result

**Leasing commitments**

Rentals payable under operating leases are charged to the profit and loss on a straight line basis over the period of the lease

**2 TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2013	1,374,771
Additions	85,691
Disposals	(22,325)
	1,438,137
At 31 December 2013	
<b>DEPRECIATION</b>	
At 1 January 2013	435,642
Charge for year	40,509
Eliminated on disposal	(15,086)
	461,065
At 31 December 2013	
<b>NET BOOK VALUE</b>	
At 31 December 2013	977,072
At 31 December 2012	939,129

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2013

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3 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid Number	Class	Nominal value	2013 £	2012 £
350,000	Ordinary	1	<u>350,000</u>	<u>350,000</u>

4 ULTIMATE PARENT COMPANY

The company is a wholly owned subsidiary of Isabella A/S. Isabella A/S is registered in Denmark and controlled by Isabellafonden, an approved registered trade foundation in Denmark. A copy of the parent company financial statements can be obtained from

Isabella A/S  
Isabellahøj 3  
DK7100  
Vejle  
Denmark