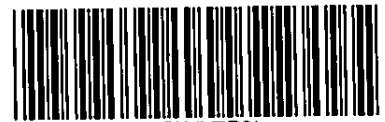


**Evengain Limited**  
**FINANCIAL STATEMENTS**  
for the year ended  
31 December 2007

THURSDAY



\*ASXJV7P9\*

A11

26/02/2009

347

COMPANIES HOUSE

COMPANIES HOUSE

# Evengain Limited

OFFICERS AND PROFESSIONAL ADVISERS

---

## DIRECTORS

J A Sills  
D P Bull  
A N Clish  
A B Loch

## SECRETARY

A B Loch

## REGISTERED OFFICE

Coghurst Hall  
Ivyhouse Lane  
Ore  
Hastings  
East Sussex  
TN35 4NP

## AUDITORS

KPMG LLP  
1 Forest Gate  
Brighton Road  
Crawley  
RH11 9PT

# Evengain Limited

## DIRECTORS' REPORT

---

The directors submit their report and financial statements of Evengain Limited for the year ended 31 December 2007.

### PRINCIPAL ACTIVITIES

The principal activity of the company is that of an investment holding company of a group engaged in the operation of a holiday park and the operation of weighing machines. The company did not trade in the year ended 31 December 2007.

### DIRECTORS

The directors who served the company during the year were as follows:

D P Bull  
J A Sills  
A N Clish  
A B Loch

### CHARITABLE AND POLITICAL DONATIONS

The company did not make any charitable or political donations during the year.

### SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

### STATEMENT AS TO DISCLOSURE OF INFORMATION TO THE AUDITORS

The directors who held office at the date of the approval of this directors' report confirm that, so far as they are each aware, there is no relevant audit information of which the Company auditors are unaware; and each director has taken all the steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the Company auditors are aware of that information.

In accordance with Section 384 of the Companies Act 1985, a resolution for the re-appointment of KPMG LLP as auditors of the company is to be proposed at the forthcoming Annual General Meeting.

By order of the board



A B Loch

Company Secretary

# Evengain Limited

## DIRECTORS' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

---

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- a. select suitable accounting policies and then apply them consistently;
- b. make judgements and estimates that are reasonable and prudent;
- c. state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- d. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the requirements of the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Company law requires the directors to prepare the financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK Accounting Standards.

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EVENGAIN LIMITED

We have audited the financial statements of Evengain Limited for the year ended 31 December 2007 which comprise the Profit and Loss account, Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the Company and its members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's 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 and its members as a body, for our audit work, for this report, or for the opinions we have formed.

## **Respective responsibilities of directors and auditors**

The directors' responsibilities for preparing the financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities on page 3.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Directors' Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the Company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

## **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

## **Opinion**

In our opinion:

- the financial statements give a true and fair view, in accordance with UK Generally Accepted Accounting Practice, of the state of the Company's affairs as at 31 December 2007 and of its result for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Directors' Report is consistent with the financial statements.

**KPMG LLP** *KPMG LLP*  
Chartered Accountants  
Registered Auditor  
1 Forest Gate  
Brighton Rd  
Crawley  
RH11 9PT

20 February 2009

# Evengain Limited

## PROFIT AND LOSS ACCOUNT

for the year ended 31 December 2007

---

During the year the company did not trade, received no income, and incurred no expenditure. Consequently during the year the company made neither a profit nor loss and consequently no profit and loss account has been prepared.

# Evengain Limited

## BALANCE SHEET

At 31 December 2007

	Notes	2007 £	2006 £
FIXED ASSETS			
Investments	3	<u>580,538</u>	<u>580,538</u>
CURRENT ASSETS			
Debtors	4	2,719,066	2,719,066
CREDITORS			
Amounts falling due within one year	5	(2,224,076)	(2,224,076)
NET CURRENT ASSETS		<u>494,990</u>	<u>494,990</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,075,528</u>	<u>1,075,528</u>
CAPITAL AND RESERVES			
Called up equity share capital	7	2,860	2,860
Other reserves		377	377
Profit and loss account	8	<u>1,072,291</u>	<u>1,072,291</u>
SHAREHOLDERS' FUNDS	9	<u>1,075,528</u>	<u>1,075,528</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part VII of the companies Act 1985.

These financial statements were approved by the directors on the 20 February 2009 and are signed on their behalf by:

J A Sills  
Director



A B Loch  
Director



# Evengain Limited

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2007

### 1 ACCOUNTING POLICIES

#### BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.

#### CASH FLOW STATEMENT

Under FRS 1 the company is exempt from the requirement to prepare a cash flow statement on the grounds that a parent undertaking includes the company in its own published consolidated financial statements.

#### VALUATION OF INVESTMENTS

Investments held as fixed assets are stated at cost less any provision for impairment. Investments held as current assets are stated at the lower of cost and net realisable value.

### 2 OPERATING PROFIT/(LOSS)

Audit fees relating to Evengain Limited have been borne by the parent company, Park Holidays UK Limited (previously Cinque Ports Leisure Limited).

### 3 INVESTMENTS

	Subsidiaries £
Cost	
At 1 January 2007 and 31 December 2007	<u>580,538</u>
Net book value	
At 1 January 2007 and 31 December 2007	<u>580,538</u>

Subsidiary undertakings, associated undertakings and other investments:

The principal undertakings in which the company's interest at the period end is 20% or more are as follows:

Subsidiary undertakings	Class of share capital held	Proportion of share capital held	Nature of business
Souta Limited	Ordinary	100%	(Dormant)
WSG Operating Company Limited	Ordinary	100%	(Weighing machine operator)

### 4 DEBTORS

	2007 £	2006 £
Amounts owed by group undertakings	2,713,198	2,713,198
Other debtors	5,868	5,868
	<u>2,719,066</u>	<u>2,719,066</u>



# Evengain Limited

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2007

### 5 CREDITORS: Amounts falling due within one year

	2007 £	2006 £
Amounts owed to group undertakings	<u>2,224,076</u>	<u>2,224,076</u>

### 6 RELATED PARTY TRANSACTIONS

The company has taken advantage of the exemption conferred by Financial Reporting Statement 8 "Related party disclosures" not to disclose transactions with members of the group headed by CP EquityCo Limited on the grounds that at least 90% of the voting rights in the company are controlled within that group and the company is included in consolidated financial statements.

### 7 SHARE CAPITAL

	2007 £	2006 £
Authorised: 50,000 Ordinary shares of £0.10 each	<u>5,000</u>	<u>5,000</u>
	2007 £	2006 £
Allotted, called up and fully paid: 28,598 Ordinary shares of £0.10 each	<u>2,860</u>	<u>2,860</u>

### 8 PROFIT AND LOSS ACCOUNT

	2007 £	2006 £
Retained profit at 1 January and 31 December 2007	<u>1,072,291</u>	<u>1,072,291</u>

### 9 RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS

	2007 £	2006 £
Shareholders' funds at 1 January and 31 December 2007	<u>1,075,528</u>	<u>1,075,528</u>

### 10 ULTIMATE PARENT COMPANY

The ultimate parent company is CP Equityco Limited.

The largest and smallest group in which the results of the company are consolidated is that headed by CP Equityco Limited, incorporated in England and Wales. The consolidated accounts of this company are available to the public and may be obtained from Coghurst Hall, Ivyhouse Lane, Ore, Hastings, East Sussex, TN35 4NP. No other group accounts include the results of the company.

