

**INTERNATIONAL CAMP SUISSE LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

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FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

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**BALANCE SHEET**  
**30TH SEPTEMBER 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		<b>50,000</b>		<i>100,000</i>
Tangible assets	5		<b>15,627</b>		<i>13,264</i>
			<b>65,627</b>		<i>113,264</i>
<b>CURRENT ASSETS</b>					
Debtors	6	<b>31,186</b>		<i>5,311</i>	
Cash at bank		<b>256,321</b>		<i>199,495</i>	
		<b>287,507</b>		<i>204,806</i>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<b>107,108</b>		<i>84,705</i>	
<b>NET CURRENT ASSETS</b>			<b>180,399</b>		<i>120,101</i>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>246,026</b>		<i>233,365</i>
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<b>240,578</b>		<i>256,739</i>
<b>NET ASSETS/(LIABILITIES)</b>			<b>5,448</b>		<i>(23,374)</i>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	10		<b>2</b>		<i>2</i>
Retained earnings			<b>5,446</b>		<i>(23,376)</i>
<b>SHAREHOLDERS' FUNDS</b>			<b>5,448</b>		<i>(23,374)</i>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**BALANCE SHEET - continued**  
**30TH SEPTEMBER 2021**

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The 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.

The financial statements were approved by the Board of Directors and authorised for issue on 5th May 2022 and were signed on its behalf by:

J K Tyler - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

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**1. STATUTORY INFORMATION**

International Camp Suisse Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

<b>Registered number:</b>	07672923
<b>Registered office:</b>	3365 The Pentagon Century Way Thorpe Park Leeds West Yorkshire LS15 8ZB

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Due to the continued financial support of the shareholders, the directors believe that the financial statements should be prepared on a going concern basis.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill arising on business combinations is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful life. The period chosen for writing off goodwill is 10 years. Provision is made for any impairment

**Intangible assets**

Intangible assets acquired separately from a business are capitalised at cost. Intangible assets acquired on business combinations are capitalised separately from goodwill if the fair value can be measured reliably on initial recognition.

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Plant and machinery - 20% on cost  
Fixtures and Fittings - 33% on cost  
Motor Vehicles - 33% on cost  
Office Equipment - 20% on cost

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the company will comply with conditions attaching to them and the grants will be received using the accrual model.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2021**
**2. ACCOUNTING POLICIES - continued****Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**Foreign currency**

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2020 - 4 ).

**4. INTANGIBLE FIXED ASSETS****COST**

At 1st October 2020  
and 30th September 2021

**Goodwill**  
**£**

**500,000**

**AMORTISATION**

At 1st October 2020  
Charge for year  
At 30th September 2021

**400,000**

**50,000**

**450,000**

**NET BOOK VALUE**

At 30th September 2021  
At 30th September 2020

**50,000**

**100,000**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1st October 2020	72,851
Additions	2,869
Disposals	(5,398)
At 30th September 2021	<u>70,322</u>
<b>DEPRECIATION</b>	
At 1st October 2020	59,587
Charge for year	506
Eliminated on disposal	(5,398)
At 30th September 2021	<u>54,695</u>
<b>NET BOOK VALUE</b>	
At 30th September 2021	<u>15,627</u>
At 30th September 2020	<u>13,264</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	26,989	2,441
Other debtors	<u>4,197</u>	<u>2,870</u>
	<u>31,186</u>	<u>5,311</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Bank loans and overdrafts (see note 9)	10,248	-
Trade creditors	64,234	57,717
Taxation and social security	17,733	22,143
Other creditors	<u>14,893</u>	<u>4,845</u>
	<u>107,108</u>	<u>84,705</u>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021 £	2020 £
Bank loans (see note 9)	39,752	-
Other creditors	<u>200,826</u>	<u>256,739</u>
	<u>240,578</u>	<u>256,739</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

**9. LOANS**

An analysis of the maturity of loans is given below:

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
Amounts falling due within one year or on demand:		
Bank loans	<u><b>10,248</b></u>	<u>-</u>
Amounts falling due between one and two years:		
Bank loans - 1-2 years	<u><b>9,735</b></u>	<u>-</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u><b>30,017</b></u>	<u>-</u>

**10. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>2021</b>	<i>2020</i>
			<b>£</b>	<b>£</b>
2	Ordinary	1	<u><b>2</b></u>	<u><i>2</i></u>



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