

**NORTHERN LEISURE PARKS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

Scott & Wilkinson  
Dalton House  
9 Dalton Square  
LANCASTER  
LA1 1WD

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**NORTHERN LEISURE PARKS LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Directors:** Mr J Moloney  
Mr M J B Moloney

**Registered office:** Dalton House  
9 Dalton Square  
LANCASTER  
LA1 1WD

**Business address:** Middlemuir Heights Holiday Park  
Tarbolton  
MAUCHLINE  
KA5 5NR

**Registered number:** 13104337 (England and Wales)

**Accountants:** Scott & Wilkinson  
Dalton House  
9 Dalton Square  
LANCASTER  
LA1 1WD

**NORTHERN LEISURE PARKS LIMITED (REGISTERED NUMBER: 13104337)**

**BALANCE SHEET**  
**31 DECEMBER 2022**

		2022		2021	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	4		4,662,381		4,665,297
<b>Current assets</b>					
Stocks		305,098		295,891	
Debtors	5	16,588		13,019	
Cash at bank		<u>1,290,183</u>		<u>738,773</u>	
		1,611,869		1,047,683	
<b>Creditors</b>					
Amounts falling due within one year	6	<u>1,299,464</u>		<u>1,241,765</u>	
<b>Net current assets/(liabilities)</b>			<u>312,405</u>		<u>(194,082)</u>
<b>Total assets less current liabilities</b>			<u>4,974,786</u>		<u>4,471,215</u>
<b>Creditors</b>					
Amounts falling due after more than one year	7		(3,254,803)		(3,475,541)
<b>Provisions for liabilities</b>			(1,778)		(1,364)
<b>Accruals and deferred income</b>			<u>(405,119)</u>		<u>(336,808)</u>
<b>Net assets</b>			<u><u>1,313,086</u></u>		<u><u>657,502</u></u>
<b>Capital and reserves</b>					
Called up share capital			100		100
Retained earnings			<u>1,312,986</u>		<u>657,402</u>
			<u><u>1,313,086</u></u>		<u><u>657,502</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

The notes form part of these financial statements

**BALANCE SHEET - continued**  
**31 DECEMBER 2022**

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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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 28 September 2023 and were signed on its behalf by:

Mr J Moloney - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. Statutory information**

Northern Leisure Parks Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**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.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable, for goods and services provided in the normal course of business, net of discounts, rebates, value added tax and other sales taxes.

Turnover is recognised at a point in time when a performance obligation is satisfied by transferring a good or service to the customer.

**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.

**Stocks**

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

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**2. Accounting policies - continued**

**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.

**3. Employees and directors**

The average number of employees during the year was 9 (2021 - 8) .

**4. Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Plant and machinery etc £</b>	<b>Totals £</b>
<b>Cost</b>			
At 1 January 2022	4,634,434	36,326	4,670,760
Additions	-	2,039	2,039
At 31 December 2022	<u>4,634,434</u>	<u>38,365</u>	<u>4,672,799</u>
<b>Depreciation</b>			
At 1 January 2022	-	5,463	5,463
Charge for year	-	4,955	4,955
At 31 December 2022	<u>-</u>	<u>10,418</u>	<u>10,418</u>
<b>Net book value</b>			
At 31 December 2022	<u>4,634,434</u>	<u>27,947</u>	<u>4,662,381</u>
At 31 December 2021	<u>4,634,434</u>	<u>30,863</u>	<u>4,665,297</u>

**5. Debtors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Trade debtors	14,982	13,019
Other debtors	1,606	-
	<u>16,588</u>	<u>13,019</u>

**6. Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Bank loans and overdrafts	220,739	178,459
Trade creditors	21,929	35,363
Taxation and social security	376,469	182,938
Other creditors	680,327	845,005
	<u>1,299,464</u>	<u>1,241,765</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

7. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans	<u>3,254,803</u>	<u>3,475,541</u>

8. Secured debts

The following secured debts are included within creditors:

	2022	2021
	£	£
Bank loans	<u>3,475,542</u>	<u>3,654,000</u>

The loan is secured by fixed and floating charges over the Company's assets.



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.