

Norman Garner Limited

Annual Report and Financial Statements

For the year ending 28 February 2009

Company Registration No. 02460543

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## **DIRECTORS' REPORT**

The directors present their annual report on the affairs of the company together with the financial statements and the independent auditors' report for the year ended 28 February 2009.

The directors' report has been prepared in accordance with the special provisions relating to small companies under section 246 of the Companies Act 1985.

## **PRINCIPAL ACTIVITIES**

The company did not trade during the year ended 28 February 2009 and has no intention to trade in the future.

## **DIRECTORS**

The directors who served during the year and changes up to the date of this report are as follows:

D Batty (retired 14 February 2009)

R Loudon

A E Walker (appointed 14 February 2009)

## **DIRECTORS' LIABILITY**

Directors' liability insurance has been purchased by the Club.

## **AUDITORS**

Each of the persons who is a director at the date of approval of this report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditors are unaware; and
- the director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s234ZA of the Companies Act 1985.

During the year Deloitte LLP resigned as auditors and PricewaterhouseCoopers LLP were appointed to fill the vacancy. A resolution to reappoint PricewaterhouseCoopers LLP will be proposed at the forthcoming Annual General Meeting.

Approved by the Board of Directors and signed on its behalf by:



R C LOUDON

Director

12 September 2009

Greenfields House  
Westwood Way  
Coventry  
CV4 8JH

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to 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 these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

*The directors confirm that they have complied with the above requirements in preparing the financial statements.*

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with 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.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NORMAN GARNER LIMITED

We have audited the financial statements of Norman Garner Limited for the year ended 28 February 2009 which comprise the Balance Sheet, and the related notes. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (Effective January 2007).

### Respective responsibilities of directors and auditors

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

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). This report, including the opinion, has been prepared for and only for the company's members as a body in accordance with Section 235 of the Companies Act 1985 and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

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 United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the company's affairs as at 28 February 2009 and of its results 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.

*PricewaterhouseCoopers LLP*

PricewaterhouseCoopers LLP  
Chartered Accountants and Registered Auditors  
Birmingham

*14 September 2009*

**Balance Sheet**  
**28 February 2009**

	Note	2009 £	2008 £
<b>CURRENT ASSETS</b>			
Amounts owed by parent company	4	<u>1,577,230</u>	<u>1,577,230</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	2	358,073	358,073
Profit and loss reserve	3	<u>1,219,157</u>	<u>1,219,157</u>
		<u>1,577,230</u>	<u>1,577,230</u>

This balance sheet was approved by the Board of Directors on 12 September 2009 and signed on its behalf by:

R C LOUDEN  
Director

**NOTES TO THE BALANCE SHEET**  
**28 February 2009**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. They have all been applied consistently throughout the year.

**Basis of accounting**

The financial statements are prepared under the historical cost convention in accordance with applicable United Kingdom accounting standards.

**2. CALLED UP SHARE CAPITAL**

	2009 £	2008 £
<b>Authorised:</b>		
1,000,000 ordinary shares of £1	1,000,000	1,000,000
<b>Allotted and fully paid:</b>		
358,073 ordinary shares of £1 each	358,073	358,073

**3. PROFIT AND LOSS ACCOUNT**

The company ceased trading on 17 December 2005 and has therefore made neither profit nor loss, nor any other recognised gain or loss in the year. Auditors' remuneration of £1,000 (2008 - £1,000) is borne by the parent company.

**4. ULTIMATE AND IMMEDIATE PARENT COMPANY**

The company's ultimate and immediate parent company is The Camping and Caravanning Club Limited (by guarantee), a company incorporated in England and Wales. Copies of the group financial statements of The Camping and Caravanning Club Limited may be obtained from The Registrar of Companies, Companies House, Crown Way, Maindy, Cardiff, CF14 3UZ.