

COMPANY REGISTRATION NUMBER: 01065969

**Bartram Mowers Limited**  
**Unaudited financial statements**  
**30 September 2021**



# Bartram Mowers Limited

## Statement of financial position

30 September 2021

	Note	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	5		51,463		551,922
Investments	6		2		4
			<u>51,465</u>		<u>551,926</u>
<b>Current assets</b>					
Debtors	7	621,731		14,370	
Cash at bank and in hand		<u>1,013,074</u>		<u>52,771</u>	
		1,634,805		67,141	
<b>Creditors: Amounts falling due within one year</b>	8	<u>(155,150)</u>		<u>(263,315)</u>	
<b>Net current assets/(liabilities)</b>			<u>1,479,655</u>		<u>(196,174)</u>
<b>Total assets less current liabilities</b>			<u>1,531,120</u>		<u>355,752</u>
<b>Provisions</b>					
Taxation including deferred tax			<u>(9,778)</u>		<u>—</u>
<b>Net assets</b>			<u>1,521,342</u>		<u>355,752</u>
<b>Capital and reserves</b>					
Called up share capital	9		10,002		10,002
Revaluation reserve			—		248,268
Profit and loss account			<u>1,511,340</u>		<u>97,482</u>
<b>Shareholders funds</b>			<u>1,521,342</u>		<u>355,752</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 30 September 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position  
continues on the following page.

The notes on pages 3 to 6 form part of these financial statements.

# **Bartram Mowers Limited**

## **Statement of financial position (continued)**

**30 September 2021**

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These financial statements were approved by the board of directors and authorised for issue on 27 April 2022, and are signed on behalf of the board by:



Mr M E Bartram  
Director

Company registration number: 01065969

The notes on pages 3 to 6 form part of these financial statements.

# **Bartram Mowers Limited**

## **Notes to the financial statements**

**Year ended 30 September 2021**

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### **1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Bluebell Road, Eaton, Norwich, Norfolk, NR4 7LG.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

#### **Income tax**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

#### **Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Lease income is recognised in profit or loss on a straight line basis over the lease term.

#### **Tangible assets**

All fixed assets are initially recorded at cost (or deemed cost for freehold property held at valuation at the date of transition to FRS 102) less accumulated depreciation.

# Bartram Mowers Limited

## Notes to the financial statements *(continued)*

Year ended 30 September 2021

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### 3. Accounting policies *(continued)*

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Plant, machinery and vehicles	-	20% - 25% straight line
Fixtures and fittings	-	10% straight line
Computer equipment	-	20% - 33% straight line

#### Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in profit or loss in the period it arises.

#### Defined contribution plans

The company operates defined contribution pension schemes for a director and employees. The assets of the schemes are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

### 4. Employee numbers

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

# Bartram Mowers Limited

## Notes to the financial statements *(continued)*

Year ended 30 September 2021

### 5. Tangible assets

	Freehold property £	Plant, machinery and vehicles £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost</b>					
At 1 October 2020	570,293	10,284	4,805	58,189	643,571
Additions	—	63,625	—	—	63,625
Disposals	(570,293)	(2,796)	(4,805)	(58,189)	(636,083)
<b>At 30 September 2021</b>	<u>—</u>	<u>71,113</u>	<u>—</u>	<u>—</u>	<u>71,113</u>
<b>Depreciation</b>					
At 1 October 2020	23,987	4,668	4,805	58,189	91,649
Charge for the year	—	17,778	—	—	17,778
Disposals	(23,987)	(2,796)	(4,805)	(58,189)	(89,777)
<b>At 30 September 2021</b>	<u>—</u>	<u>19,650</u>	<u>—</u>	<u>—</u>	<u>19,650</u>
<b>Carrying amount</b>					
<b>At 30 September 2021</b>	<u>—</u>	<u>51,463</u>	<u>—</u>	<u>—</u>	<u>51,463</u>
At 30 September 2020	<u>546,306</u>	<u>5,616</u>	<u>—</u>	<u>—</u>	<u>551,922</u>

At 30 September 2017, the company applied the transitional arrangements of Section 35 of FRS102 and used a previous valuation as the deemed cost for freehold property. Until disposal, the property was being depreciated from the valuation date. As the freehold property was depreciated an appropriate transfer was made from the revaluation reserve to retained earnings.

Freehold property was valued on an open market basis as at 30 September 2003.

#### Tangible assets held at valuation

In respect of tangible assets held at valuation, the aggregate cost, depreciation and comparable carrying amount that would have been recognised if the assets had been carried under the historical cost model are as follows:

	Freehold property £
<b>At 30 September 2021</b>	
Aggregate cost	—
Aggregate depreciation	—
<b>Carrying value</b>	<u>—</u>
<b>At 30 September 2020</b>	
Aggregate cost	312,979
Aggregate depreciation	(14,940)
<b>Carrying value</b>	<u>298,039</u>

# Bartram Mowers Limited

## Notes to the financial statements *(continued)*

Year ended 30 September 2021

### 6. Investments

	Shares in unlisted investments £
<b>Cost</b>	
At 1 October 2020	4
Disposals	(2)
<b>At 30 September 2021</b>	<u>2</u>
<b>Impairment</b>	
At 1 October 2020 and 30 September 2021	<u>—</u>
<b>Carrying amount</b>	
At 30 September 2021	<u>2</u>
At 30 September 2020	<u>4</u>

### 7. Debtors

	2021 £	2020 £
Trade debtors	276	276
Prepayments and accrued income	3,124	13,923
Other debtors	618,331	171
	<u>621,731</u>	<u>14,370</u>

### 8. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	20,145	20,467
Accruals and deferred income	13,761	34,682
Corporation tax	121,244	—
Other creditors	—	208,166
	<u>155,150</u>	<u>263,315</u>

### 9. Called up share capital

Issued, called up and fully paid

	2021		2020	
	No.	£	No.	£
Ordinary shares of £1 each	10,000	10,000	10,000	10,000
Ordinary A shares of £1 each	1	1	1	1
Ordinary B shares of £1 each	1	1	1	1
	<u>10,002</u>	<u>10,002</u>	<u>10,002</u>	<u>10,002</u>