

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021
FOR
BRADBURY INTERNATIONAL U.K. LIMITED

French Ludlam & Co Limited
Statutory Auditors and Accountants
Mountfield House
661 High Street
Kingswinford
West Midlands
DY6 8AL

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FOR THE YEAR ENDED 30TH SEPTEMBER 2021

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BRADBURY INTERNATIONAL U.K. LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

DIRECTORS:	B A Weaver M J Moody
REGISTERED OFFICE:	Chiltern House Leys Road Brierley Hill West Midlands DY5 3UP
REGISTERED NUMBER:	04034483 (England and Wales)
SENIOR STATUTORY AUDITOR:	Stephen B Ludlam FCCA
AUDITORS:	French Ludlam & Co Limited Statutory Auditors and Accountants Mountfield House 661 High Street Kingswinford West Midlands DY6 8AL
BANKERS:	National Westminster Bank Stourbridge (A) Branch 141 High Street Stourbridge West Midlands DY8 1BF

BALANCE SHEET
30TH SEPTEMBER 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		<u>17,274</u>		<u>15,257</u>
			17,274		15,257
CURRENT ASSETS					
Stocks		3,868		8,047	
Debtors	6	327,171		143,618	
Cash at bank and in hand		<u>483,171</u>		<u>435,411</u>	
		814,210		587,076	
CREDITORS					
Amounts falling due within one year	7	<u>546,125</u>		<u>293,249</u>	
NET CURRENT ASSETS			<u>268,085</u>		<u>293,827</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			285,359		309,084
PROVISIONS FOR LIABILITIES			<u>3,061</u>		<u>2,629</u>
NET ASSETS			<u>282,298</u>		<u>306,455</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>282,296</u>		<u>306,453</u>
SHAREHOLDERS' FUNDS			<u>282,298</u>		<u>306,455</u>

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 14th December 2021 and were signed on its behalf by:

M J Moody - Director

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

1. STATUTORY INFORMATION

Bradbury International U.K. 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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, excluding discounts, rebates, value added tax and other sales taxes.

Intellectual property rights

Intellectual property rights were acquired in 2004. This is being amortised over 10 years on a straight line basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - at varying rates on cost

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 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.

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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

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

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 5 (2020 - 5) .

4. **INTANGIBLE FIXED ASSETS**

	Other intangible assets £
COST	
At 1st October 2020 and 30th September 2021	<u>53,000</u>
AMORTISATION	
At 1st October 2020 and 30th September 2021	<u>53,000</u>
NET BOOK VALUE	
At 30th September 2021	<u>-</u>
At 30th September 2020	<u>-</u>

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1st October 2020	61,001
Additions	7,211
Disposals	<u>(21,698)</u>
At 30th September 2021	<u>46,514</u>
DEPRECIATION	
At 1st October 2020	45,744
Charge for year	5,194
Eliminated on disposal	<u>(21,698)</u>
At 30th September 2021	<u>29,240</u>
NET BOOK VALUE	
At 30th September 2021	<u>17,274</u>
At 30th September 2020	<u>15,257</u>

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

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	192,154	134,830
Other debtors	135,017	8,788
	<u>327,171</u>	<u>143,618</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	125,216	94,652
Taxation and social security	64,899	48,693
Other creditors	356,010	149,904
	<u>546,125</u>	<u>293,249</u>

8. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

Stephen B Ludlam FCCA (Senior Statutory Auditor)
for and on behalf of French Ludlam & Co Limited

9. ULTIMATE CONTROLLING PARTY

The controlling party is Bradbury Co INC (Incorporated in USA).

is regarded by the directors as being the company's ultimate parent company.

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.