

**NORTHUMBERLAND ZOO LTD**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**NORTHUMBERLAND ZOO LTD**  
**UNAUDITED ACCOUNTS**  
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**NORTHUMBERLAND ZOO LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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<b>Directors</b>	Brian Bradley Linda Bradley
<b>Company Number</b>	11566619 (England and Wales)
<b>Registered Office</b>	Eshottheugh Farm Felton Morpeth Northumberland NE65 9QH
<b>Accountants</b>	Accounting for Good CIC 10a The Garth Front Street Winlaton Tyne and Wear NE21 6DD

**NORTHUMBERLAND ZOO LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 SEPTEMBER 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	4	181,965	32,468
<b>Current assets</b>			
Inventories		20,000	10,000
Debtors	5	12,372	6,283
Cash at bank and in hand		398,491	295,681
		<u>430,863</u>	<u>311,964</u>
<b>Creditors: amounts falling due within one year</b>	6	(194,735)	(97,956)
<b>Net current assets</b>		<u>236,128</u>	<u>214,008</u>
<b>Total assets less current liabilities</b>		418,093	246,476
<b>Creditors: amounts falling due after more than one year</b>	7	(84,968)	(83,333)
<b>Provisions for liabilities</b>			
Deferred tax		(33,440)	-
<b>Net assets</b>		<u>299,685</u>	<u>163,143</u>
<b>Reserves</b>	8		
Profit and loss account		<u>299,685</u>	<u>163,143</u>
<b>Members' funds</b>		<u>299,685</u>	<u>163,143</u>

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. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 16 June 2022 and were signed on its behalf by

Linda Bradley  
Director

Company Registration No. 11566619

**NORTHUMBERLAND ZOO LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**1 Statutory information**

Northumberland Zoo Ltd is a private company, limited by guarantee, registered in England and Wales, registration number 11566619. The registered office is Eshotthugh Farm, Felton, Morpeth, Northumberland, NE65 9QH.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% reducing balance
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***Government grants***

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

***Inventories***

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

***Research and development***

Expenditure on research and development is written off in the year in which it is incurred.

***Livestock***

Animals held wholly and exclusively for display purposes are capitalised on the balance sheet but are not depreciated. Most zoo animals are classed as farm animals and are accessed via the Zoo Surplus list and not paid for as they are classed as being in loan from that zoo.

The figure of £2210 on the balance sheet related to two Poitou donkeys purchased from Hamerton Zoo which are a special breed only available for purchase. They are not depreciated as it is not feasible to calculate an expected lifespan.

**NORTHUMBERLAND ZOO LTD**  
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**4 Tangible fixed assets**

	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	
At 1 October 2020	32,222	6,490	38,712
Additions	176,815	32,600	209,415
At 30 September 2021	209,037	39,090	248,127
<b>Depreciation</b>			
At 1 October 2020	4,757	1,487	6,244
Charge for the year	50,517	9,401	59,918
At 30 September 2021	55,274	10,888	66,162
<b>Net book value</b>			
At 30 September 2021	153,763	28,202	181,965
At 30 September 2020	27,465	5,003	32,468

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	12,372	6,283

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	18,182	16,667
VAT	25,042	(2,440)
Trade creditors	112,821	37,625
Taxes and social security	37,461	37,461
Loans from directors	129	-
Accruals	1,100	4,643
Deferred income	-	4,000
	194,735	97,956

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans	65,151	83,333
Taxes and social security	19,817	-
	84,968	83,333

**8 Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**NORTHUMBERLAND ZOO LTD**  
**NOTES TO THE ACCOUNTS**  
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**9 Transactions with related parties**

British Beef Jerky Ltd is a related party owned jointly by Mr & Mrs Bradley who are also officer of the reporting entity. Northumberland Zoo Ltd is housed on land tenanted by British Beef Jerky and rent is paid to British Beef Jerky as well as a contribution to overheads and ongoing maintenance.

**10 Average number of employees**

During the year the average number of employees was 11 (2020: 11).

